



SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA

PHONE : EPABX-2609000 website- www.unishivaji.ac.in

FAX 0091-0231-2691533 & 0091-0231-2692333 – BOS - 2609094

शिवाजी विद्यापीठ, कोल्हापूर – 416004.

दुरध्वनी (ईपीएबीएक्स) २६०९०००० (अभ्यास मंडळे विभाग— २६०९०९४)

फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३.e-mail:bos@unishivaji.ac.in

Ref./SU/BOS/Com & Mgmt./ **No 0 0 2 5 2**

Date : 16/11/2021

16 NOV 2021

To,

The Principal/Co-ordinator/Director
All Affiliated (Commerce & Management) Colleges/Institutions,
Shivaji University, Kolhapur

**Subject : Regarding structure and Syllabi of M. Com. Part I & II Sem I to IV
(Online mode) degree programme under the Faculty of Commerce &
Management.**

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the structure and Syllabi of **M. Com. Part I & II Sem I to IV(Online mode)** under the Faculty of Commerce & Management.

This syllabi shall be implemented from the academic year **2021-2022** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Student - Online Syllabus).

You are therefore, requested to bring this to the notice of all Students and Teachers concerned.

Thanking you,

Yours faithfully,


Dy. Registrar

Encl : As above

Copy to,

- | | | |
|---|---|---------------------------------------|
| 1. I/c Dean, Faculty of Commerce & Management | } | for information |
| 2. Chairman, Board of Studies | | |
| 3. Director, BOEE | } | for information and necessary action. |
| 4. Appointment Section | | |
| 5. P. G. Admission Section | | |
| 6. O. E. 1 Section | | |
| 7. Affiliation Section (U.G./P.G.) | | |
| 8. Computer Center/I.T. | | |
| 9. Eligibility Section | | |
| 10. Distance Education, SUK | | |
| 11. P.G. Seminar Section | | |

Shivaji University, Kolhapur
M.Com. Programme (Online)
Programme Structure

M. Com. Part-I (Sem.-I & II):

Subject offered as per Syllabus with 80:20 pattern which is available at university website

<http://www.unishivaji.ac.in>

M.Com. Part - I/ Semester- I

Paper No.	Course Code	Subject	Internal Marks	University Exam	Total
1	CC 1	Business Management	20	80	100
2	CC 2	Managerial Economics	20	80	100
3	DSE A1	Advanced Accountancy Paper I	20	80	100
4	DSE A2	Advanced Accountancy Paper II (Audit)	20	80	100
5	DSE B1	Advanced Costing Paper I	20	80	100
6	DSE B2	Advanced Costing Paper II	20	80	100

M.Com. Part - I/ Semester- II

Paper No.	Course Code	Subject	Internal Marks	University Exam	Total
1	CC 3	Organisational Behaviour	20	80	100
2	CC 4	International Business	20	80	100
3	DSE A3	Advanced Accountancy Paper III	20	80	100
4	DSE A4	Advanced Accountancy Paper IV (Research Methodology)	20	80	100
5	DSE B3	Advanced Costing Paper III	20	80	100
6	DSE B4	Advanced Costing Paper IV (Research Methodology)	20	80	100

M.Com. Part - II/ Semester- III

Paper No.	Course Code	Subject	Internal Marks	University Exam	Total
1	CC 5	Management Accounting Paper -I	20	80	100
2	CC 6	Business Finance Paper I	20	80	100
3	DSE A5	Advanced Accountancy Paper V	20	80	100
4	DSE A6	Advanced Accountancy Paper VI (Case Studies in Advanced Accountancy)	--	--	100*
5	DSE B5	Advanced Costing Paper V	20	80	100
6	DSE B6	Advanced Costing Paper VI (Case Studies in Advanced Costing)	--	--	100*

*Evaluation of these papers shall be made separately as per instructions given in the syllabus

M.Com. Part - II/ Semester- IV

Paper No.	Course Code	Subject	Internal Marks	University Exam	Total
1	CC 7	Management Accounting Paper II	20	80	100
2	CC 8	Business Finance Paper II	20	80	100
3	DSE A7	Advanced Accountancy Paper VII	20	80	100
4	DSE A8	Advanced Accountancy Paper VIII	20	80	100
5	DSE B7	Advanced Costing Paper VII	20	80	100
6	DSE B8	Advanced Costing Paper VIII	20	80	100

CC : Compulsory Courses

DSE : Discipline Specific Electives

Notes :

1. Contact Sessions shall be arranged as per the requirements of the respective courses and demand from the students. Guidelines of the UGC in respect of conduct of the courses shall be considered.
2. Each of the courses will have 4 credits
3. The entire programme shall be conducted through LMS (Moodle). Facilitators/coordinators shall be made available to guide the students in this respect.
4. Discussion forum shall be made available for the students to solve their queries
5. Internal examination shall be conducted through LMS and details about university examination shall be notified to the students through discussion forum.
6. Students are advised to constantly check their e-mails and messages given by them as registered e-mail and registered mobile numbers at the time of admission. Similarly, students are advised to track the webpage of the university dedicated for the online programmes regularly for completing the necessary formalities in time.
7. As and when notified, the internal evaluation and case studies have to be submitted in time as the marks given for these are going to be counted in the final assessment.

The name of the programme shall be Master of Commerce (M.Com.) Online Mode. The programme shall be launched from the academic year 2021-22 For M.Com. Part I (2022-23 for M.Com. Part II). The relevant details of the programme are given below:

1. Duration of the Program

The M.Com. programme will be a full-time two years online mode i.e. 4 semesters. Pattern of examination will be Semester System with 80:20 pattern.

2. Medium of Instruction

The medium of Instruction will be English only.

3. Admission Procedure

Eligibility: B.Com.

Reservation of Seats as per rules of Government of Maharashtra.

4. Evaluation Pattern

Each of the courses will have 80:20 pattern (except Paper VI of each specialization) .

University examination shall be conducted at the end of each semester. Each of the courses (except Paper VI of each specialization) shall have a question paper of 80 marks. Similarly, for those courses 20 marks shall be kept for internal assessment. Internal assessment should be in the form of two internal tests of 10 marks each. These tests shall also be conducted online the platform for which shall be communicated through the portal.

The assessment for Paper VI of all specializations shall be conducted separately, the instructions for the same are given in the syllabus. This course shall be evaluated by the university appointed panel. The internal marks will be communicated to the University at the end of each semester, but before the semester end examinations. These marks will be considered for the declaration of the results.

4.1 Nature of question paper

Nature of question paper is as follows for University end semester examination

Theory Examination: Examination will be conducted online mode.

Nature of question paper for all the courses except DSE A6 and DSE B6 shall be as follows:

Instructions : 1. Q.No. 1,2 and 3 are compulsory

2. Attempt any two questions from Q.No. 4,5 and 6

Q.No. 1 A Choose the appropriated alternative from the given alternatives.....10 marks

Q.No. 1 B State whether the following statements are true or false..... 6 marks

Q.No. 2 Case Study or Problem..... 16 marks

Q.No. 3 Short Notes (Any 4 out of 6)..... 16 marks

Q.No. 4 Long Answer Question/Problem..... 16 marks

Q.No. 5 Long Answer Question/Problem..... 16 marks

Q.No. 6 A Short Answer Question/Problem.... 8 marks

Q.No. 6 B Short Answer Question/Problem.... 8 marks

4.2 Standard of Passing

Internal as well as external examination will be held at the end of semester. There shall be separate head of passing for internal as well as external examination. A minimum of 40% of the maximum marks must be scored by the students to pass the examination.

4.3 Board of Paper Setters /Examiners

For each of the courses, the University shall determine the panel of examiners for setting of question papers as well as for the assessment of answer books. All the examinations shall be held through online mode for which the notification shall be issued from time to time by the examination section, which students have to follow.

4.4 Credit system implementation

Credit system shall be followed for this programme as per the University norms which applicable for the existing M.Com. programme being conducted on distance mode as well as regular mode. Each of the courses shall have 4 credits. Total programme shall have 64 credits divided into 16 credits in each of the semesters.

4.5 Revision of Syllabus

Revision of the syllabus shall be considered after every three years unless otherwise specified by the respective board of studies.

5. Programme at a glance

M.Com. Part I Semester I	M.Com. Part I Semester II	M.Com. Part II Semester III	M.Com. Part II Semester IV
2 Compulsory Courses	2 Compulsory Courses	2 Compulsory Courses	2 Compulsory Courses
2 Elective Courses	2 Elective Courses	2 Elective Courses	2 Elective Courses
4 Courses of 100 marks and 4 credits each	4 Courses of 100 marks and 4 credits each	4 Courses of 100 marks and 4 credits each	4 Courses of 100 marks and 4 credits each
Total Programme Evaluation : 1600 Marks (64 Credits)			

6. Specification for online mode of delivery of the programme

As the entire programme is conducted through online mode, the detailed description about sessions, study material is given below. The guidelines given by the UGC and Shivaji University from time to time shall be followed for online mode of operation of the entire programme,

Sr. No.	Credit value of the course	No. of Weeks	No. of Interactive Sessions		Hours of Study Material		Self-study hours including Assessment etc.	Total Hours of study (based on 30 hours per credit)
			Synchronous online counselling/Webinars/Interactive live lectures (1 hour per week)	Discussion Forum/Asynchronous Mentoring (2 hours per week)	e-Tutorials in hours	e-content hours		
1	4 credits	12 weeks	12 hours	24 hours	20	20	44	120

7. Programme at a glance

M.Com. Part I Semester I	M.Com. Part I Semester II	M.Com. Part II Semester III	M.Com. Part II Semester IV
2 Compulsory Courses	2 Compulsory Courses	2 Compulsory Courses	2 Compulsory Courses
2 Elective Courses	2 Elective Courses	2 Elective Courses	2 Elective Courses
4 Courses of 100 marks and 4 credits each	4 Courses of 100 marks and 4 credits each	4 Courses of 100 marks and 4 credits each	4 Courses of 100 marks and 4 credits each
Total Programme Evaluation : 1600 Marks (64 Credits)			

8. POs, PSOs, COs M.Com. (Online Mode)

Program Outcomes
<p>PO1 – Identify the business management skills and inculcate the ability to apply these skills</p> <p>PO2- Develop students who intent to take up start up or grow existing business.</p> <p>PO3 - Demonstrate a global economic outlook with ability to identify the global business</p> <p>PO4 –Demonstrate the skills of analysing the data and facilitate solution to managerial problems</p> <p>PO5 - Identify the contemporary business problems, exploring the opportunities, designing business solutions and demonstrate ethical standards in organizational decision making.</p> <p>PO6 - Develop a research aptitude among the students to understand and overcome various business and social issues</p> <p>PO7 - Collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the uses of diverse skill of team members in the related context.</p> <p>PO8–Application of knowledge of accounting, costing and taxation to analyse and solve business problems.</p>
Program Specific Outcomes
<p>PSO1 – Programme facilitates the theoretical as well as practical knowledge about the different aspects of the business perspectives which prepare them to work in various entities</p> <p>PSO2 – Attain the expert knowledge in various domain areas like management, economics, accounting, costing and taxation</p> <p>PSO3 – Provide ability to work in various industries like manufacturing, service, retail, banking and finance etc.</p> <p>PSO4. – Programme intends to make the students able to set up own business ventures and promote entrepreneurship</p>
Course Outcomes
Part-I Semester-I

Course title	Cos
Business Management	CO1 – Understand the theoretical aspects of management and strategic management. CO2 – Describe the theoretical aspects of management and strategic management CO3 – Understand the contemporary issues in management
Managerial Economics	CO1 – Understand the variables and components of Managerial Economics CO2 – Apply the concepts of demand analysis and consumer's behaviour CO3 – Understand the concepts of production, price determination and pricing practices CO4 – Understand the business cycle phenomenon for business decision making
Advanced Accountancy Paper I	CO1 – Understand concept of accounting standards and practical implication of AS-1 and 2 CO2 – Gain familiarity with preparing final accounts of service industries. CO3 – Attain perfection in preparing the consolidated financial statements of holding company and its subsidiaries. CO4 - Understanding of preparation of financial statements of insurance companies with schedules.
Advanced Accountancy Paper II (Auditing)	CO1 – Understand the basic concepts and objectives of audit CO2 - Gain working knowledge of generally accepted auditing procedures CO3 - Identify the skills and techniques of conducting audit of various entities CO4 - Know the recent trends in practice of audit
Advanced Costing Paper I	CO1 – Understand the basic concepts of cost accounting CO2 – Classify the costs and apply the same for cost determination. CO3 – Apply the cost accounting principles in cost accounting of materials. CO4 - Know the application of cost accounting in calculation of labour cost and overheads
Advanced Costing Paper II	CO1 – Identify the methods of cost accounting and its practical application CO2 – Understand the different methods of cost accounting applied in various entities. CO3 – Demonstrate the determination of cost in various types of organisations CO4 - Apply cost accounting methods for determining selling price or identifying loss/profit
Part-I Semester-II	
Course title	COs
Organisational Behaviour	CO1 – Describe theoretical concepts of organizational Behaviour. CO2 – Classify types of personalities CO3 – Summarize types of conflicts.

	CO4 – Summarize adoption of organizational culture.
International Business	CO1 – Understand the global economy and business world. CO2 – Equip with proper knowledge, abilities and skills of international business environment. CO3 – Get acquainted with the functions and mechanism of international financial institutions. CO4 – Enable with the knowledge of the plans and strategies to succeed at international business platform.
Advanced Accountancy Paper III	CO1 – Gain familiarity with accounting of business combinations of companies. CO2 – Attain perfection in accounting of different types of cooperatives.. CO3 – Understanding the accounting for lease CO4 - Understand the concepts of social responsibility accounting, environment accounting and human resource accounting.
Advanced Accountancy Paper IV (Research Methodology)	CO1 –Gain familiarity with basics of research. CO2 - Design research protocol for research problem. CO3 - Preparation of the instrument for data collection. CO4 - Ability of analysis and interpretation of data.
Advanced Costing Paper III	CO1 – Understand the techniques of costing for decision making CO2 – Analyse the cost for decision making with the help of marginal costing. CO3 – Identify the standard costs and compare them with the actuals. CO4 -Demonstrate the behaviour of cost drivers and its relevance
Advanced Costing – IV (Research Methodology)	CO1 –Gain familiarity with basics of research. CO2 - Design research protocol for research problem. CO3 - Preparation of the instrument for data collection. CO4 - Ability of analysis and interpretation of data.
Part-II Semester-III	
Course title	COs
Management Accounting Paper I	CO1 – Understand the fundamentals of Management Accounting. CO2 – Explain the analysis and interpretation of financial statements. CO3 – Demonstrate the estimation of working capital requirements. CO4 – Practice to analyze the changes in financial position
Business Finance Paper I	CO1 – Understand different theoretical aspects of Business Finance. CO2 – Understand connection between theoretical concept and practical applicability of Business Finance. CO3 – Get exposure towards recent trends in business finance.
Advanced	CO1 – Understand the basic concepts related to income tax.

Accountancy –V (Taxation)	CO2 – Acquaint with knowledge and skills of computing taxable income of different entities. CO3 – Demonstrate e-filing of income tax return and online payment. CO4 -Gain knowledge about GST.
Advanced Costing – V (Cost Accounting Record and Cost Audit)	CO1 – Understand the concept and applications of Cost Accounting Standards CO2 – Know various cost ledgers and statements. CO3 – Understand the integrated and non-integrated accounts CO4 -Demonstrate the reporting requirements under Cost Audit
Advanced Accountancy -VI (Case Studies in Advanced Accountancy)	CO1 – To get the practical exposure of accounting information CO2 - To identify various issues that need to be addressed, evaluating alternatives, and formulating workable plans of action for future CO3- To gain in-depth exposure to different industries and companies and acquire actual business experience. CO4 – To make decision or find out conclusions on the basis of information and experience gained
Advanced Costing – VI (Case Studies in Advanced Costing)	CO1 – To get the practical exposure of cost accounting information CO2 - To identify various issues that need to be addressed, evaluating alternatives, and formulating workable plans of action for future CO3- To gain in-depth exposure to different industries and companies and acquire actual business experience. CO4 – To make decision or find out conclusions on the basis of information and experience gained
Part-II semester-IV	
Course title	COs
Management Accounting Paper II (Management Control System)	CO1 – Understand the fundamentals of Management Control System and Reporting. CO2 – Explain the marginal costing and cost-volume-profit analysis and demonstrate decision making based thereon. CO3 – Simulate the budgetary control system and demonstrate the budgeting CO4 – Practice to analyze the cost variances.
Business Finance Paper II	CO1 – Understand different aspects of Capital market and depositories. CO2 – Understand the concepts of Mutual Funds, Portfolio Management and Micro Finance. CO3 – Get exposure towards corporate restructuring CO4 – Demonstrate the application of financial decision making.
Advanced Accountancy – VII (Costing)	CO1 – Acquire the knowledge of elements of cost and cost sheet CO2 – Acquaint the knowledge and skill to prepare job cost sheet and contract account. CO3 – Explain the costing process for processing units and

	<p>service organizations.</p> <p>CO4 -Understand reconciliation of cost and financial accounts.</p>
Advanced Accountancy – VIII (Contemporary Issues in Accounting)	CO1 – Acquire the knowledge of recent developments in accounting
Advanced Costing – VII (Cost Analysis and Decision Making)	<p>CO1 – Understand the use of cost in different areas of decision making</p> <p>CO2 – Analyse the use of cost in pricing decisions.</p> <p>CO3 – Understand the concept of transfer pricing and its applications</p> <p>CO4 - Demonstrate the application of relevant information in decision making</p>
Advanced Costing – VIII (Contemporary Issues in Cost Accounting)	<p>CO1 – Understand the concept of Cost Management</p> <p>CO2 – Know the concepts of Balanced Scorecard, JIT, MRP, ERP and Value Chain.</p> <p>CO3 – Know the concepts of Responsibility Accounting and Performance Evaluation</p> <p>CO4 -Demonstrate the measures of Performance Evaluation for Strategic Management</p>

SHIVAJI UNIVERSITY KOLHAPUR



Estd. 1962

NAAC 'A' Grade

Faculty of Commerce and Management

Syllabus For

M. Com. Part – I (Sem I & II)

(To be implemented from Academic Year 2021-22)

(Subject to the modifications that will be made from time to time)

<p style="text-align: center;">M.Com. -I (Choice-Based Credit System)</p> <p style="text-align: center;">PAPER-I : CC-1 Business Management (Compulsory Paper)</p>		
Course Outcomes	Understand the theoretical aspects of management and strategic management Describe the theoretical aspects of management and strategic management Understand the contemporary issues in management.	
University Exam Marks : 80		Internal Marks : 20
Syllabus Contents:		
Unit 1:	Introduction to Management: Definition, Nature, Significance, Managerial Skills, Mitzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing.	a) Theory
	<i>Visit any organisation and study the role of managers. Visit and study the functional activities of the companies. Submit the hand written report to the College/ Institution/ Department</i>	b) Practical
Unit 2:	Contribution towards Management Thought: A) Contribution of Frank Gilbreth, Mary Parker Follett. Tom Peters and Robert Waterman. B) Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications.	a) Theory
	<i>Visit any organization and study the management thought of concern organization and submit the hand written report to the College/ Institution/ Department.</i>	b) Practical
Unit 3:	Strategic Management: (A) Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice - Corporate Level Analysis (GAP analysis, BCG Matrix, GE9 Cell Matrix), Industry Level Analysis (Porter's 5 Forces Model). (B) Strategy implementation and control- Techniques of Strategy Evaluation - Functional Issues, Behavioural Issues and McKinsey's 7-S Model. Strategic Control Technique.	a) Theory
	<i>Visit to company, bank, NGOs etc. and study the adopted strategies by the same. Develop strategies for the companies. Submit the best suggested strategies for the visited company to the College/ Institution/ Department.</i>	b) Practical
Unit 4:	Contemporary Issues in Management: (A) Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues. (B) Management of 21 st Century Organization - Challenges and Opportunities in E-Commerce, E-Business and M-Commerce.	a) Theory
	<i>Visit to company, social organizations etc. for collecting 21st Century issues in management and submit the hand written report about ethical issues and challenges before the organization to the College/ Institution/ Department.</i>	b) Practical

Reference Books: <i>In Search of Excellence</i> - Tom Peters and Robert H. Waterman, Strategic management – Azhar Kazmi Principles of Management – P.C.Tripathi and P.N.Reddy Principles of Management – Koontz, O'Donnell and Weihrich		

	Paper – II : CC – 3 Organizational Behaviour Organizational Behaviour. (Compulsory Paper)	
University Exam Marks : 80		Internal Marks : 20
Course Outcomes:	Describe theoretical concepts of organizational Behaviour. Classify types of personalities Summarize types of conflicts. Summarize adoption of organizational culture	
Unit 1	Introduction to Organizational Behaviour: Concept, significance, Nature and scope of OB, contributing disciplines to OB, relationship between management and organizational Behaviour, Ethical issues in OB, Historical Development of OB, Models of OB.	
	Visit any nearby organization and observe management functions perform therein and report. Submit handwritten report.	
Unit 2	Individual and Group Behaviour: A. Foundations of Individual Behaviour – Personality (Concepts, Determinants and types), Perception (meaning, process, factors affecting perception)., Attitude (Concept, formation and types), Values (Concept, types and formation) and Job Satisfaction (Concept, Determinants and Measurements), Learning (Meaning, determinants, principles) B. Foundations of Group Behaviour: Definition and importance of group, Types of group, Process of group development, Group Behaviour (Norms, Cohision, Role intergroup Conflicts), Group performance factors, Quality Circle and Work Teams.	
	Classify the types of personality of sample employees in nearby organization.	

Unit 3	<p>Organisational Conflict and Negotiation</p> <p>A. Organizational Conflict: Concept, types, sources and levels of organizational conflict, Traditional and modern approach to conflict, Functional and dysfunctional organizational conflict, conflict process, resolution of conflict.</p> <p>B. Negotiation: bargaining strategies, the negotiation process, individual differences in negotiation effectiveness, third party negotiations.</p> <p>Prepare a poster on organizational conflicts and their resolution.</p>	
Unit 4	<p>Organizational Culture and Work Life Balance:</p> <p>A. Organizational culture: Definition, types, functions, creating, sustaining and changing culture a culture.</p> <p>B. Quality of Work life: concept, constituents of QWL, QWL in Indian context. Managing work life conflicts in organizations.</p> <p>Prepare a report on organizational culture adopted in hereby organization.</p>	
<p>References:</p> <ol style="list-style-type: none"> 1. Management and Organizational Behaviour – P. Subbarao 2. Organizational Behaviour – Keith davis 3. Organizational Behaviour – Stephen Ronnins 4. Organizational Behaviour – Dr. Anjali Ghanekar 5. Organizational Behaviour – Dr. C.B.Gupta 6. Organizational Behaviour – Dr. S.S.Khanka 7. Organizational Behaviour – Stephen Robbins & Timothy Judge, 15th Edition, Pearson, Prentice Hall. 		

Paper I : CC- 2 MANAGERIAL ECONOMICS

(Compulsory Paper)

(CHOICE BASED CREDIT SYSTEM – (CBCS)

Credits : 4

COURSE OUTCOMES:

1 Student should able to understand the variables and components of Managerial Economics

2 Students should study the applications of demand analysis and concepts related consumer's behaviors.

3 Student should aware regarding production, price determination and pricing practices and they should able to apply these in business decision making policies.

4 Student should understand the business cycle phenomenon and inflation for business decision making.

UNIT -1	Introduction to Managerial Economics 1.1 Meaning, Nature, Scope and Importance 1.2 Economic Theory and Managerial Theory 1.3 Role and Responsibilities of manager- managerial Economics and Decisions making 1.4 Objectives of Business Firm	
UNIT -2	Demand Analysis and Consumer Behavior 2.1 Demand Function Concept and Types of Elasticity of Demand 2.2 Measurement of Price Elasticity of Demand- Applications of Elasticity of Demand in Managerial decision 2.3 Revealed Preference Theory – Theory of Consumer's Choice under Risks 2.4 Demand Forecasting : Meaning and Methods	
UNIT -3	Theory of Production, Price Determination and Pricing Practices 3.1 Production Function : Short run, Long run and Cob-Douglas – Break Even Analysis 3.2 Price and Output Determination under Monopolistic Competition and	

	<p>Oligopoly (Collusive and Non-Collusive)</p> <p>3.3 Pricing Practices: Cost Plus, Multiple, Dumping and Transfer</p> <p>3.4 Capital Budgeting- Criteria for Project Appraisal</p>	
UNIT -4	<p>Theory of Business Cycles and Inflation</p> <p>4.1 Meaning, Phases of Business Cycles</p> <p>4.2 Theories of Business Cycles: Cob-Web, Hicks</p> <p>4.3 Monetary theories of Inflation : Friedman theory, Income theory</p> <p>4.4 Structurlist theories :Mark up theory by Ackley- Bottleneck theory by Eckstim</p>	
<p>References –</p> <ol style="list-style-type: none"> 1. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd. 2 Oliver J. Blanchard, Macroeconomics, Pearson Education 3 G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education 4 Shapiro, Macroeconomic Analysis 5 Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education 6 Mithani D.M. Money, Banking, International Trade and Public Finance, 7 Vaish M.C. Monetary Theory 8 Agarwal H.S. Principles of Economics 9 Haberler, Theory of International trade 10 K.K.Dewett, Monetary Theory 11 H.L.Ahuja,Macro Economics: Theory and Policy 12 Jhingan M.L. Macro Economic Theory 12 Gupta S.B. Monetary Economics 		

Paper II : CC- 4 : INTERNATIONAL BUSINESS

(Compulsory Paper)

(CHOICE BASED CREDIT SYSTEM – (CBCS)

Credits : 4

COURSE OUTCOMES:

1. Students will understand the global economic and business world.
2. Students will equip with proper knowledge, abilities and skills of international business environment.
3. Students will get acquainted with the functions and mechanism of international financial institutions.
4. Students will enable with the knowledge of the plans and strategies to succeed at international business platform.

UNIT -1	International Business Environment 1.1. Nature and Scope 1.2 Issues in foreign investment-technology transfer, pricing and regulations, 1.3 Human resource issues and Environmental issues 1.4 Emerging economies and trade blocks	
UNIT -2	International Marketing 2.1 International Marketing – meaning, features, need and problems 2.2 Entry strategies, market selection 2.3 International production and supply chains 2.4 Methods of Payments in international trade	
UNIT -3	International Business Regulations 3.1 Bilateral and multilateral trade laws	

	3.2 WTO- Settlement and Dhoha round of talks 3.3 Dispute settlement mechanism under WTO 3.4 Problems of Patent laws	
UNIT 4	International Economy and India 4.1 India's foreign trade in post globalization era 4.2 India and IMF, IBRD 4.3 Role of India in SAARC 4.4 BRICS and India	
References – <ol style="list-style-type: none"> 1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3rd ed. New York Wily 2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore 3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA 4. Manab Adhikari, Global (2006) Business Management(An International economic environment), Macmillan India Ltd 5. Hill C.W. L. and jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill New Delhi 6. Graham John L, Salwan Prashant, Cateora Philip R, (2008) International Marketing 13th Ed. Tata McGraw- Hill, 7. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24th Ed S.Chand New Delhi 8. Jeevnandam C. International Business S.Chand New Delhi 2008 9. Paul Justein International Business, 5th Ed (2011) Prentice Hall of India, Pvt Ltd new Delhi 10. Keegan Warren J. and Green Mark C. Global Marketing, 4th Ed.(2009) Prentice Hall India, Pvt Ltd 11. Bhalla V. K. and Ramu S.S.(2009) International Business Environment, Anmol Prakashan New Delhi 		

Paper-I : DSE-A-1 : Advanced Accountancy		
Course Outcomes	<ol style="list-style-type: none"> 1. Understanding concept of accounting standards and practical implication of AS-1 and AS-2 2. Familiarity with preparing final accounts of service industries. 3. Perfection in preparing the consolidated financial statements of holding company and its subsidiaries. 4. Understanding of preparation of financial statements of insurance companies with schedules. 	
Expected Skills Impartation(Through theory and Practical)	<ol style="list-style-type: none"> 1. Identifying accounting policies and making valuation of inventories. 2. Preparation of accounts of hotels and hospitals. 3. Preparation of consolidated financial statements of group of companies. 4. Application of accounting process for insurance companies. 	
University Exam Marks : 80		Internal Marks : 20
Syllabus Contents:		
Unit 1: a) Theory	<p>Introduction to Accounting Standard-</p> <p>(a) Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs,</p> <p>(b) Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)</p>	
b) Practical	<p>(1) Visit Chartered Accountant's Office and discuss the ideas of accounting standards, IFRSs and GAAPs</p> <p>(2) Arrange students group discussion or seminar on AS-1 and AS-2</p>	
Unit 2: a) Theory	<p>Accounting for Service Industries:</p> <p>(a) Accounting of Hotel: Nature of Hotel business, Sources of Revenue and Heads of Expenditures of Hotel, Visitors' ledgers and Preparation of Final Accounts</p> <p>(b) Accounting of Hospitals: Introduction, Introduction, Incomes and Expenditure, Capital and Revenue, OPD and IPD register</p>	
b) Practical	<p>(1) Visit to any Hotel and arrange discussion with hotel's manager regarding hotel's accounting process</p> <p>(2) Visit to any Hospital and arrange discussion with hospital manager regarding hospital's accounting process</p>	
Unit 3: a) Theory	Accounting for Holding Company: Group Accounts up to two subsidiaries-AS-21	

b) Practical	<p>(1) Collect consolidated financial statements from the website of any group of companies and arrange group discussion on it.</p> <p>(2) If possible, visit the holding company of any group and try to understand consolidation process of financial statements.</p>	
Unit 4: a) Theory	Accounting of Insurance Companies: General and Life Insurance, Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of insurance companies.	
b) Practical	<p>(1) Download financial statements of insurance company and discuss on them in the classroom.</p> <p>(2) Arrange visit to insurance company branch office to know their accounting process</p>	
Note:	Questions on theory as well as problems should be asked in university examinations on each unit.	
Reference Books: <ol style="list-style-type: none"> 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi. 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi. 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai. 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi. 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi. 6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi. 7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi. 8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida. 		
Suggested Additional Readings: (if web source then provide url) <ol style="list-style-type: none"> 1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press 2) Original documents of Accounting Standards issued by ICAI 3) Companies Act 2013 		
Suggested Research Journal : <ol style="list-style-type: none"> 1) Indian Journal of Accounting 2) Indian Journal of Commerce 3) The Chartered Accountant 4) Management Accountant 		

**Paper II : DSE – A-2 : Advanced Accountancy
(Auditing)**

Course Outcomes:

After Studying this course, students shall be able:

1. To understand the basic concepts and objectives of audit
2. To gain working knowledge of generally accepted auditing procedures
3. To identify the skills and techniques of conducting audit of various entities
4. To know the recent trends in practice of audit

Unit	Contents:	
I	<p>Basic Concepts of Audit : Meaning of Audit, Scope of Audit, True and Fair View, Basic Principles Governing an Audit (AAS 1), Independence of Auditor, Difference between Audit and Investigation</p> <p>Practical: Group discussion on ‘True and Fair View’ and ‘Independence of Auditor’</p>	
II	<p>Dividend and Divisible Profit: Concept of Dividend, Methods of Payment of Dividend, Financial, Legal and Policy Considerations in Dividend Decision</p> <p>Practical : Review dividend policy of any company on the basis of its annual report</p>	
III	<p>Types of Audit and Audit of Various Entities Cost Audit, Tax Audit, Management Audit, Social Audit Audit of Insurance Companies, Audit of Educational Institutions, Audit of Companies as per Companies Act, 2013 Adverse Opinion and Disclaimer of Opinion Audit of Computerised Accounting</p> <p>Practical : Visit any company or educational institute and understand the process of conducting an audit.</p>	
IV	<p>Auditing and Assurance Standards AAS 2 : Objectives and Scope of Audit of Financial Statements AAS 3 : Documentation AAS 5 : Audit Evidence AAS 6 (Revised) : Risk Assessment and Internal Control AAS 8 : Audit Planning AAS 13 : Audit Materiality AAS 15 : Audit Sampling AAS 28 : Auditor’s Report on Financial Statements</p> <p>Practical : Write an assignment on any one of the AAS with reference to its importance in audit.</p>	

Reference Books :

1. A Handbook of Practical Auditing :Dr. B.N. Tandon, Dr.Sudharsanam, Dr.Sundarbhai, S.Chand Publications
2. Auditing and Assurance : Sanjib Kumar Basu, Pearson Publishing House
3. Advanced Auditing and Professional Ethics : CA Vinodkumar Agarwal, CA Aarati Lahoti, A.S. Foundation
4. Auditing and Assurance Services : Karen Hooks, Wiley Publishers
5. Auditing and Assurance : CA Surabhi Bansal, Bestword Publications
6. Audit and Assurance Standards in India : M P Vijaykumar, Snow White Publication
7. Fundamentals of Auditing : Kumar and Sharma, Prentice Hall (India) Publishers
8. Study Material of CA (IPCC and Final) :The Institute of Chartered Accountants of India

Journals

1. The Chartered Accountant, The Institute of Chartered Accountants of India
2. Journal of Accounting, Auditing and Finance, Sage Publications
3. International Journal of Auditing, Wiley Publishers

Paper-III : DSE-A-3 : Advanced Accountancy		
Course Outcomes	<ol style="list-style-type: none"> 1. Familiarity with accounting of business combinations of companies. 2. Perfection in accounting of different types of cooperatives. 3. Understanding the accounting for lease. 4. Understand the concepts of social responsibility accounting, environment accounting and human resource accounting. 	
Expected Skills Impartation(Through theory and Practical's)	<ol style="list-style-type: none"> 1. Recording transactions regarding amalgamation, absorption and reconstruction. 2. Preparing financial statements of cooperatives in accordance with Maharashtra Cooperative Societies Act. 3. Recording transactions related to operating and finance lease. 4. Demonstrating concepts of social responsibility accounting, environment accounting and human resources accounting and performing accounting of fixed assets and investments according to AS-10 and AS-13. 	
University Exam Marks : 80		Internal Marks : 20
Syllabus Contents:		
Unit 1: a) Theory	Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of companies.	
b) Practical	<p>(1) Arrange group discussion on reasons of amalgamation and absorption; and Analyze any case study of amalgamation or absorption.</p> <p>(2) Arrange group discussion on reconstruction and Analyze case study of external and internal reconstruction of a company.</p>	
Unit 2: a) Theory	Accounting of Cooperative Societies- Consumer, Credit and Dairy units as per Maharashtra Cooperative Societies Act.	
b) Practical	<p>(1) Visit any cooperative society to see their accounting process and discuss with respective authority who look after accounting in the concern cooperative.</p> <p>(2) Take interview of Cooperative auditor or Chartered Accountant in respect of cooperative accounting.</p>	
Unit 3: a) Theory	Accounting for Lease (AS-19): Introduction, Types of Lease, Accounting for Operating Lease and Finance Lease	
b) Practical	<p>(1) Arrange students' seminar, quiz or group discussion on the difference between operating lease and finance lease.</p> <p>(2) Arrange guest lecture of or workshop by inviting chartered accountant or cost accountant or expert in lease business.</p>	

Unit 4: a) Theory	(a) Social Responsibility Accounting, Environment Accounting and Human Resource Accounting- Meaning, Objectives and Need (b) Accounting of Fixed Assets (AS-10) and Accounting of Investments (AS-13).	
b) Practical	(1) Arrange seminar/group discussion/panel discussion on the concepts of Social Responsibility Accounting, Environment Accounting and Human Resource Accounting. (2) Download annual report of any listed company and analyze the financial statement to understand their compliance with AS-10 and AS-13.	
Note:	Questions on theory as well as problems should be asked in university examinations on each unit.	
Reference Books: <ol style="list-style-type: none"> 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi. 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi. 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai. 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi. 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi. 6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi. 7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi. 8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida. 		
Suggested Additional Readings: (if web source then provide url) <ol style="list-style-type: none"> 1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press 2) Original documents of Accounting Standards issued by ICAI 3) Companies Act 2013 		
Suggested Research Journal : <ol style="list-style-type: none"> 1) Indian Journal of Accounting 2) Indian Journal of Commerce 3) The Chartered Accountant 4) Management Accountant 		

Paper-IV : DSE-A-4 : Advanced Accountancy		
(Research Methodology)		
Course Outcomes	<ol style="list-style-type: none">1. Familiarity with basics of research.2. Designing research protocol for research problem.3. Preparation of the instrument for data collection.4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	<ol style="list-style-type: none">1. Identifying and selecting research problem,2. Preparing research design.3. Preparing questionnaire/schedule and collecting data.4. Analyzing and interpreting data and writing research report.	
University Exam Marks : 80, Internal Marks : 20		
Syllabus Contents:		
Unit 1: a) Theory	Basics of Research: Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	
b) Practical	(a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design-sampling techniques: random and non-random sampling methods.	
b) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	
b) Practical	(a) Preparation of questionnaire	

	(b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]	
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.	
Reference Books: <ol style="list-style-type: none"> 1. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi 2. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi 3. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher 4. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of Indian Pvt. Ltd., New Delhi. 5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi 6. Gupta S. C., "Fundamentals of Statistics", Himalaya Publishing House. 7. Gupta S. P. "Statistical Methods", Sultan Chand and Sons, New Delhi 		
Suggested Additional Readings: <ol style="list-style-type: none"> 1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd. 2) Kishore, Ravi M. (2018). Business Statistics, 		
Suggested Research Journal : <ol style="list-style-type: none"> 1) Indian Journal of Commerce 2) Indian Journal of Accounting 3) Indian Journal of Marketing 4) Management Accountant 5) Vikalp 6) Decision 7) IIMB Review 		

**Paper I : DSE-B-1: Advanced Costing
(Introduction to Cost Accounting)**

Course Outcomes:

After studying this course, students shall be able:

1. To understand the basic concepts of cost accounting
2. To classify the costs and apply the same for cost determination
3. To apply the cost accounting principles in cost accounting of materials
4. To know the application of cost accounting in calculation of labour cost and overheads

Unit	Contents :	
I	Introduction to Cost Accounting : Concepts of Cost, Value, Price, Sale, Profit, Cost Accounting, Costing, Cost Accountancy Objectives of Cost Accounting, Difference between Financial and Cost Accounting Practical: Group discussion on various concepts related to cost and cost accounting	
II	Cost Classification and Preparation of Cost Sheet Classification of Cost on various bases, Preparation of Cost Sheet and Quotation Practical : Visit any manufacturing unit and prepare cost sheet	
III	Cost Accounting of Material Methods of Pricing of Issue of Material (FIFO, LIFO, Simple Average, Weighted Average), Determination of various stock levels and EOQ Practical : Write an assignment on stock levels and its impact on management of inventory.	
IV	Cost Accounting of Labour and Overheads Methods of Remuneration, Piece Rate and Time Rate System, Taylor's Differential Piece Rate System, Halsey Premium Plan, Rowan Plan, Merrick's Multiple Piece Rate System Overheads : Allocation, Apportionment, Reapportionment, Absorption Rate Practical : Visit any organisation and understand its method of remuneration	

Paper II : DSE-B-2 : Advanced Costing
(Methods of Cost Accounting)

Course Outcomes:

After studying this course, the students shall be able:

1. To identify the methods of cost accounting and its practical application
2. To understand the different methods of cost accounting applied in various entities
3. To demonstrate the determination of cost in various types of organisations
4. To apply cost accounting methods for determining selling price or identifying loss/profit

nit	Contents :	
I	Job and Batch Costing : Features and Objectives of Job Costing, Preparation of Job Cost Sheet Features and procedure of Batch Costing, Economic Batch Quantity Practical: Visit any manufacturing concern and prepare job/batch cost sheet	
II	Contract Costing : Feature and procedure of Contract Costing, Architect's Certificate, Work in Progress, Retention Money, Profit on Incomplete Contract, Notional Profit, Escalation and De-escalation Clause, Preparation of Contract Accounts Practical : Visit any Construction site/office and prepare contract account for one year.	
III	Process Costing : Characteristics of Process Costing, Normal Loss, Abnormal Loss and Abnormal Gain and their accounting treatment, Equivalent Production, Evaluation of Equivalent Production, Preparation of Process Accounts (With and without opening as well as closing Work in Process), Process Accounts (with Inter-process Profit) Joint Products and By Products : Joint cost and subsequent costs, Decision regarding further processing, Limitations of joint cost analysis Practical : Visit any manufacturing unit where process costing is applicable and prepare process accounts	
IV	Operating Costing (Service Costing) Characteristics of Operating Costing, Cost Unit, Transport Costing, Log Sheet, Pricing Based on Operating Costing, Canteen or Hotel Costing, Boiler House Costing, Hospital Costing, Theatre Costing, Electricity Costing Practical : Visit any enterprise in service industry and determine cost of service	

Paper III : DSE-B-3 : Advanced Costing(Techniques of Costing)

After studying this course, the students shall be able:

Course Outcomes:

1. To understand the techniques of costing for decision making
2. To analyse the cost for decision making with the help of marginal costing
3. To identify the standard costs and compare them with the actuals
4. To demonstrate the behaviour of cost drivers and its relevance

Unit	Contents :	
I	<p>Marginal Costing and CVP Analysis Meaning of Marginal Cost, Contribution, Basic Equation of Marginal Costing, Cost Volume Profit Analysis, Profit Planning, Break Even Analysis, Decision Making with the help of Marginal Costing</p> <p>Practical: Visit any manufacturing enterprise and classify the costs based on variability and calculate break-even point Make graphical determination of break-even point</p>	
II	<p>Standard Costing and Variance Analysis : Meaning and Features of Standard Cost, Setting of Standards, Types of Standards, Meaning of Standard Costing, Concept of Variance Analysis, Material, Labour and Overhead Variances</p> <p>Practical: Prepare power point presentation on different aspects of Standard Costing</p>	
III	<p>Activity Based Costing Meaning and Nature of Activity Based Costing, Concept of Cost Drivers, Preparation of Cost Statement, Income Statement on the basis of Activity Based Costing as well as Absorption Costing</p> <p>Practical : Assignments or problems on Activity Based Costing.</p>	
IV	<p>Uniform Costing : Meaning of Uniform Costing, Features, Advantages and Limitations of Uniform Costing, Uniform Costing and Interfirm Comparison, Prerequisites of Uniform Costing</p> <p>Practical : Group Discussion on various aspects of ‘Uniform Costing and Interfirm Comparison’</p>	

Reference Books:

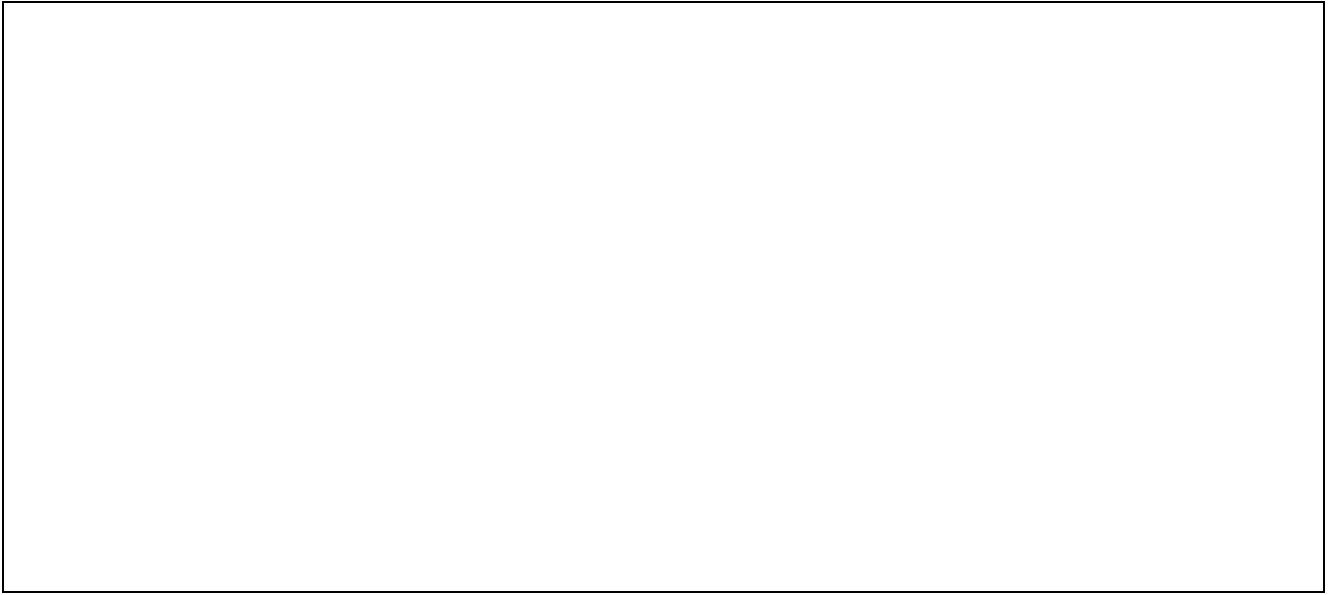
1. Cost Accounting –Principles and Practice : M. N. Arora, Vikas Publishing
2. Cost Accounting : Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions : Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting – Principles and Practice : Jain and Narang, Kalyani Publishers
5. Cost Accounting – Theory and Practice: Palniaappan and Hariharan, I K International Publishing House
6. Elements of Cost Accounting : S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Cost Accounting : Jawahar Lal, Tata McGraw Hill
8. Advanced Cost and Management Accounting : Saxena and Vasishth, S.Chand and Sons
9. Cost Management : Ravi M Kishore, Taxmann Publications
10. Principles and Practice of Cost Accounting : Bhattacharya A K , Prentice Hall (I) Publishers

Journals

1. Management Accountant : The Institute of Cost and Management Accountants of India
2. Advances in Management Accounting : Emerald Publishing

Paper-IV : DSE – B - 4 : Advanced Costing (Research Methodology)		
Course Outcomes	1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report.	
University Exam Marks : 80, Internal Marks : 20		
Syllabus Contents:		
Unit 1: a) Theory	Basics of Research: Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	
b) Practical	(a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	
b) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]	

Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.	
Reference Books:		
<div>1. Michael V. P. ‘Research Methodology in Management, Himalaya Publishing House, New Delhi</div> <div>2. Krishnasawami O. R. and Ranganathan M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi</div> <div>3. Kothari C. R., ‘Research Methodology-Methods and Techniques’, New Age International Publisher</div> <div>4. Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi.</div> <div>5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi</div> <div>6. Gupta S. C., “Fundamentals of Statistics”, Himalaya Publishing House.</div> <div>7. Gupta S. P. “Statistical Methods”, Sultan Chand and Sons, New Delhi</div>		
Suggested Additional Readings:		
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Suggested Research Journal :		
<div>1) Indian Journal of Commerce</div> <div>2) Indian Journal of Accounting</div> <div>3) Indian Journal of Marketing</div> <div>4) Management Accountant</div> <div>5) Vikalp</div> <div>6) Decision</div> <div>7) IIMB Review</div>		
<div>Shivaji University, Kolhapur</div> <div>Nature of Question Paper for</div> <div>M.Com. (CBCS) Online:</div> <div>All Papers</div>		
Marks: 80 Duration: 3 hours.		
Instructions:		
<div>1. Question number 1, 2 and 3 are compulsory</div> <div>2. Attempt any two questions from question number 4 to 6.</div>		
Q. 1 a. Choose the appropriate alternative	(10)	
b. True or false	(6)	
Q.2 Case Study/Problem		(16)
Q.3 Short Notes (any 4 out of 6)		(16)
Q.4 Long answer question/practical problem	(16)	
Q.5 Long answer question/practical problem	(16)	
Q. 6. a. Short answer question/ problem	(8)	
b. Short answer question/ Problem	(8)	



SHIVAJI UNIVERSITY, KOLHAPUR.



Estd. 1962

NAAC 'A' Grade

Faculty of Commerce and Management

Syllabus For

M. Com. Part – II (Sem III & IV)

(To be implemented from Academic Year 2022-23)

(Subject to the modifications that will be made from time to time)

M.Com. (CBCS) (Online)
Part-II (Semester-III) CC-5:
Management Accounting Paper I

4 Credits

60 hours Course	<u>Course Content</u>	Total 100 Marks
Course Outcomes:	<ol style="list-style-type: none"> 1. Understand the fundamentals of Management Accounting. 2. Explain the analysis and interpretation of financial statements. 3. Demonstrate the estimation of working capital requirements. 4. Practice to analyze the changes in financial position. 	(Marks: 80 for Examination & 20 Internal Evaluation)
	Course Content	
Unit-I:	Introduction:	
Theory	Meaning of Management Accounting, Scope and Functions of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I	
Unit-II:	Analysis of Financial Statements:	
Theory	Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis and Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios.	
Practical	Download financial statements of any company and analyse it with any technique of financial analysis. Also write interpretation.	
Unit-III:	Working Capital:	
Theory	Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirements	
Practical	Exercise for Simulation of estimation of working capital can be arranged in the classroom.	
Unit-IV:	Funds flow Statement and Cash Flow Statement:	
Theory	<ol style="list-style-type: none"> a) Meaning of Fund and Funds Flow Statement, Identifying Flow of Funds, Preparation of Funds Flow Statement, b) Meaning of Cash Flow Statement, Utility of Cash Flow Statement and Preparation of Cash Flow Statement(AS-3) c) Difference between Funds Flow Statement and Cash Flow Statement 	
Practical	<ol style="list-style-type: none"> a) Prepare fund flow statement on hypothetical data and try to interpret it. b) Download cash flow statement of any company and interpret it. 	

Reference Books:

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill,
2. New Delhi
3. Charles T.Horngren, Introduction to management Accounting, Prentice
4. Hall of India, New Delhi.
5. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost
6. Accounting : A Managerial Emphasis, Prentice Hall, Delhi
7. Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘
8. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting,
9. Profit Planning and control, Prentice Hall, New Delhi.
10. Manmohan &Goyal : Principles of Management Accounting
11. Maheshwari: Principles of Management Accounting
12. Robet Anthony and Vijay Govindrajan - Management Control System

M.Com (CBCS) Part-II (Semester-IV)
CC-7: Management Accounting Paper-II
(Management Control System)

4 Credits

60 hours Course	<u>Course Content</u>	Total 100 Marks
Course Outcomes:	<ol style="list-style-type: none"> 1. Understand the fundamentals of Management Control System and Reporting. 2. Explain the marginal costing and cost-volume-profit analysis and practice decision making based thereon. 3. Simulate the budgetary control system and demonstrate the budgeting. 4. Practice to analyze the cost variances. 	(Marks: 80 for Examination & 20 Internal Evaluation)
Unit - I:	Management Control System:	
Theory	<ol style="list-style-type: none"> a) Meaning, Need, Importance and Scope of Management Control System, Management Control Process; b) Strategic Planning-Meaning, Difference between Strategic Planning and Management Control and c) Reporting to Management- Types of Reports and Characteristics of good report. 	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I.	
Unit - II:	Marginal Costing and CVP Analysis:	
Theory	Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume- Profit (CVP) Analysis, Decision Making through Marginal Costing- Make or Buy Decision, Shut Down or Continue Decision, CVP Analysis in Multi-product Decision, Alternative Course of Action.	
Practical	<ol style="list-style-type: none"> a) Exercise for Simulation of computing break-even point and margin of safety and interpret the situations. b) Draw break-even charts on graph paper considering hypothetical data and compare output of graphical method with algebraic method. 	
Unit - III:	Budgetary Control:	
Theory	Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets – Production, Sales, Cash, Master Budget, Fixed and Flexible Budget; Capital Expenditure Budgeting (Note: Problems will be asked on Cash Budget, Flexible Budget and Capital Budget only)	
Practical	Role Play can be arranged to know the working of budget committee works in budgetary control system or Visit any organization which has well established budgetary control system and discuss with budget officer regarding it.	
Unit - IV:	Standard Costing and Variance Analysis:	
Theory	a) Meaning of Standard Cost and Standard Costing, Setting a System of Standard Costing, Advantages and Limitations;	

	b) Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances	
Practical	a) Compute variances on the basis of hypothetical data and interpret it. b) Analyse variances for such any organization which has well established budgetary control system and discuss with budget officer regarding it.	

Reference Books:

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill,
2. New Delhi
3. Charles T.Horngren, Introduction to management Accounting, Prentice
4. Hall of India, New Delhi.
5. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost
6. Accounting : A Managerial Emphasis, Prentice Hall, Delhi
7. Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘
8. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting,
9. Profit Planning and control, Prentice Hall, New Delhi.
10. Manmohan &Goyal : Principles of Management Accounting
11. Maheshwari: Principles of Management Accounting
12. Robet Anthony and Vijay Govindrajan - Management Control System

M.Com (CBCS) Part-II (Semester-III)
CC-6: Business Finance Paper-I

4 Credits

60 hours Course	<u>Course Content</u>	Total 100 Marks
Course Outcomes:	1. Understanding of different theoretical aspects of Business Finance. 2. Understanding of connection between theoretical concept & practical applicability of Business Finance. 3. Exposure to students towards recent trades in business Finance.	(Marks: 80 for Examination & 20 Internal Evaluation)
Unit-I:	Environment of Business Finance:	
Theory	(a) Business Finance and Financial goal: Concept, scope and significance of Business Finance. (b) Financial goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management. (c) Finance Functions: Managerial Functions- Investment decision, Finance decision, Dividend decision and liquidity decision and Routine Functions. (d) Capitalization: Concept and theories of Capitalization. Over-capitalization and Under-capitalization: Concept, symptoms, causes, effects and remedies.	
Practical	Visit to any organization and do interaction with finance controller & understand various financial functions.	
Unit-II	Capital Structure:	
Theory	(a) Capital Structure: Meaning and cardinal principles of Capital Structure: Cost, Risk, Control, Flexibility and Timing. (b) Factors influencing the capital structure. (c) Weighted Average cost of capital (WACC).	
Practical	Obtain financial reports of any listed company and prepare capital structure chart and work out cost of capital	
Unit-III	Sources of Finance:	
Theory	(a) Equity Shares , Sweat Shares, Employee's Stock Option (ESOP), Equity Shares with differential rights, Preference Shares. (b) Debentures and Term: Loans: Meaning, characteristics, merits, demerits and legal provisions. (c) Venture Capital: Concept, process, merits and demerits & Private equity (d) Lease Finance: Concept, parties, mechanism and types. (e) Project Finance: Concept, features and main parties.	

Practical	Prepare & present comparative analysis chart of all sources of finance learnt by students.	
Unit-IV	Working Capital Management:	
Theory	<p>(a) Working Capital: Concept, types and significance. Factors, Determining working capital requirements.</p> <p>(b) Sources of Working Capital: Accruals, trade credit, commercial banks, public deposits, inter-corporate-deposits, short-term loans from financial institutions, commercial paper (CP) and factoring.</p> <p>(c) Working Capital Management: Management of Cash, Liquidity, Receivables and Inventory.</p>	
Practical	Obtain financial report of any company and calculate working capital and identify source of finance.	

Books Recommended:

1. Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi.
2. Financial Management- Dr. Anil Kumar Dhagat, Kognet Learning Solutions Inc., Dreamtech Press, New Delhi.
3. Finance Finance-Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
4. Essentials of Business Finance- Dr. R.M. Shrivastav.
5. Corporation Finance- S.C. Kuchhal.
6. Corporate Finance Policy- Guthmann and Dougall.
7. Readings in Indian Financial Services- Digvijay.
8. Corporate Finance- Brealey, Richard A. & Steward C Myers.
9. Financial Services in India- M.A. Kohok.
10. Financial Management Taxmann-Ravi M. Kishore, Allied Services Pvt. Ltd. New Delhi.
11. Financial Management -Prassanna Chandra, TMH, New Delhi.
12. Financial Institutions and Markets -Bhole L.M., TMH, N. Delhi.

(Note: Recent editions of the above books may be referred)

M.Com (CBCS) Part-II (SemesterIV)
CC-8: Business Finance Paper-II

4 Credits

60 hours Course	<u>Course Content</u>	Total 100 Marks
Course Outcomes:	1. Understanding of different aspects of Capital market and depositories. 2. Understanding of connection between Mutual Funds, Portfolio Management and Micro Finance. 3. Exposure to students towards corporate restructuring and financial decision making.	(Marks: 80 for Examination & 20 Internal Evaluation)
Unit-I	Capital Markets:	
Theory	(a) Primary Capital Market: Meaning, role and functions, Methods of selling corporate securities in primary capital market. Underwriting of Securities. (b) Secondary Capital Market (Stock Exchange): Meaning, evolution of stock market in India, Role and functions of stock exchange. Trading mechanism in stock market. (c) SEBI and Credit Rating: Role of SEBI in regulating capital markets in India. Credit Rating: Meaning, need, credit rating agencies in India, Credit rating methodology. (d) Depository: Meaning, role, benefits and present position in India. National Securities Depository Limited (NSDL) and Central Depository Services India Limited (CDSL)	
Practical	Visit to any share broker office and observe share trading activities.	
Unit-II	Mutual Funds, Portfolio Management and Micro Finance:	
	(a) Mutual Funds: Concept, importance, Types of Mutual Funds- -Money Market Funds, Income Funds, Bond Funds, Balanced Funds, Equity Funds, International Funds, Specialty Funds, Index Funds, Exchange-Traded Funds- Present position of Mutual Funds in India. (b) Portfolio Management: Meaning, importance, objectives. Various issues in portfolio construction, revision and evaluation. (c) Financial Inclusion: Meaning, need and government policy. (d) Micro-Finance: Concept, characteristics, need, present position in India.	
Practical	Make small research in latest top 10 Performing Mutual Funds.	
Unit-III	Corporate Restructuring:	
Theory	(a) Corporate Failure: Meaning , causes and remedies. (b) Corporate Restructuring: Meaning, forms- Mergers and Amalgamation, Acquisitions / Take-over, Demergers, divesture, Buy outs, Financial Restructuring, and Strategic alliances-meaning, benefits and legal procedure.	
Practical	Prepare & presentation on latest 5 cases of corporate restructure.	
Unit-IV	Financial Decision making:	
	(a) Project Feasibility or Viability Analysis: Concept – Free Cash Flow, Net Present Value (NPV) and Methods, Profitability Index, Pay Back Period. (b) Make or Buy Decision: Meaning, Methodology.	

	(c) Profit maximization through optimum product mix	
Practical	Prepare hypothetical case study of a project and analyses by different methods of project selection.	

Books Recommended:

- 1) Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi
 - 2) Financial Management- Dr. Anil Kumar Dhagat, Kognet Learning Solutions Inc., Dreamtech Press, New Delhi
 - 3) Finance Sense ---Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
 - 4) Investment and Securities Market in India- V.A.Avdhani
 - 5) Security Analysis and Portfolio Management- Sasidharan/ Mathews
 - 6) Security Analysis and Portfolio Management- PunithavathyPandian
 - 7) Portfolio Management Handbook- Robert A. Strong
 - 8) Stock Exchange and Investment- Raghunathan
 - 9) Stock Exchange Trading in India- Gupta L.C.
 - 10) Capital Issues, SEBI and Listing- Chandratre K.R
 - 11) Corporate Mergers, Amalgamations & Take Over- Verma J.C.
 - 12) Corporate Restructuring and Indian Perspective- Mattoo P.K
 - 13) International Business-Aswthappa, TMH, N. Delhi
- (Note: Recent editions of the above books may be referred)**

M.Com. (CBCS) Part-II (Semester-III)
Paper-V : DSE-A-5 Advanced Accountancy
(Taxation)

4 Credits

Course Outcomes:

- 1) To know the basic concept related to income tax.
- 2) To acquaint with knowledge and skills of computing taxable income of different business entities.
- 3) To practice with e-filing of income tax return and online payment.
- 4) To gain knowledge about GST.

	Course Content	
Unit-I:	Definitions, Exemptions & Deductions:	
Theory	Definitions Under the Income Tax Act, 1961, Exemptions Under Section -10, Deductions from Gross Total Income Under Chapter – VI A.	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I	
Unit-II:	Taxable Income and Tax Liability:	
Theory	Computation of Taxable Income and Tax Liability of Individual, H.U.F., Firm, Association of Persons and Limited Company.	
Practical	Collect data from any individual or any other assessee and compute taxable income and tax liability.	
Unit-III:	Clubbing of Income and Online Tax Governance:	
Theory	Clubbing of Income, Set-off and Carry Forward of Losses, E-Filing of Returns, Online Payment of Tax.	
Practical	Make e-filing of IT return of any individual.	
Unit-IV:	Introduction to GST:	
Theory	Introduction to Goods and Service Tax (GST), Concept of GST, Nature and Basis of Charge, Registration under GST, Valuation of Taxable Services, Provisions Pertaining to Returns Under GST.	
Practical	Group discussion on any point given in Unit-IV.	

Reference Books:

- 1) Singhania – Student's Guide to Income Tax
- 2) Prasad Bhagwati – Income Tax Law & Practice
- 3) Mehrotra H.C. – Income Tax Law
- 4) Dinkar Pagare – Income Tax Law and Practice
- 5) Ahuja and Gupta – Systematic Approach to Income Tax

Course Outcomes:

4 Credits

M.Com. (CBCS) Part-II (Semester-III) Paper-VI :
DSE-A-6 Advanced Accountancy
(Case Studies in Advanced Accountancy)

Course Outcomes

1. To get the practical exposure of accounting information
2. To identify various issues that need to be addressed, evaluating alternatives, and formulating workable plans of action for future
3. To gain in-depth exposure to different industries and companies and acquire actual business experience.
4. To make decision or find out conclusions on the basis of information and experience gained

Course Contents

Unit	Contents
I	Concept and types of Case, Steps in Case Analysis, Relevance and importance of Case Studies in Advanced Accountancy, Steps for Case Solution.
II	Analysis and Interpretation of Cases in Accountancy (10 short cases/caselets to be studied/discussed)
III	Analysis and Interpretation of Cases in Accountancy (5 medium cases to be studied/discussed)
IV	Analysis and Interpretation of Cases in Accountancy (2 long cases to be studied/discussed)

Evaluation :

For this course every student has to prepare and submit the case studies in the following manner

Steps to solve case Study

1. Fact/ Summary
2. Problem Identification
3. Assumptions (if Any)
4. Analysis of problems
5. Alternate Solution
6. Best (optimum) Solution
7. Action/Implementation Plan

- i) Case study report can be prepared respective optional subject based on field work.
- ii) Students are required to prepare the Report based on the field work and studying the current trends in accountancy.
- iii) Case study will be done by the student individually.
- iv) Submission of One short case and one long case is mandatory. This would be evaluated as per the steps of solution give above

There shall not be a theoretical question paper for this course, as the case studies submitted will be assessed by the evaluators who are recognized PG teachers in the faculty of commerce and management. Weightage shall be 30 marks for short case and 70 marks for long case. Respectively these case solution shall be approximately 10 pages and 25 pages in length.

M.Com. (CBCS) Part-II (Semester-IV)
Paper VII : DSE-A-7 Advanced Accountancy
(Costing)

4 Credits

:

Course Outcomes

1. To acquire the knowledge of elements of cost and cost sheet.
2. To acquaint the knowledge and skill to prepare job cost sheet and contract account.
3. To explain the costing process for processing units and service organizations.
4. To understand to reconcile the cost and financial accounts.

	Course Content	
Unit-I:	Introduction and Elements of Cost:	
Theory	a) Meaning, scope, objectives and advantages of cost accounting b) Elements of Cost – Material Cost, Labour Cost and Overheads; Classification of cost, cost unit, cost centre, preparation of cost sheet and quotation.	
Practical	a) Group discussion can be conducted in the classroom on the contents of Unit-I b) Collect cost data from any organization and prepare cost sheet	
Unit-II:	Job Costing and Contract Costing:	
Theory	A) Job Costing – Job Costing and Unit Costing: Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet. B) Contract Costing- Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account	
Practical	a) Collect cost data from organization which are working on job contract basis and prepare job cost sheet b) Collect cost data from any contractor and prepare contract account for a single contract	
Unit-III:	Process Costing and Service Costing:	
Theory	A) Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products. B) Service Costing : Meaning and Definition, Application of Service Costing, Determination of Service Cost in Transport Industry	
Practical	a) Visit any processing unit and prepare Process Accounts b) Visit any service organization and determine service cost.	

Unit-IV:	Reconciliation of Cost and Financial Accounts:	
Theory	Need for Reconciliation of Cost and Financial Accounts. Preparation of Statement of Reconciliation of Cost and Financial Accounts	
Practical	Collect cost data and financial data from any organization and prepare Statement of Reconciliation of Cost and Financial Accounts	

Reference Books

1. Cost accounting – B.K.Bhar
2. Cost accounting – Jain and Narang
3. Cost accounting – S N Maheshwari
4. Cost accounting (Problems & Solutions) – Khanna, Pandey, Arora & Ahuja
5. Cost accounting – Shukla, Grewal & Gupta

Instructions:

M.Com. (CBCS) Part-II (Semester-IV)
Paper VIII : DSE-A-8 Advanced Accountancy
(Contemporary Issues in Accounting)

4 Credits

Course Outcomes:

1.To acquire the knowledge of contemporary issues in accounting.

	Course Content	
Unit-I:	Recent Developments in Accounting:	
Theory	a) Concept, Scope and Significance of Forensic Accounting, b) Concept and Provisions of Corporate Social Responsibility c) Carbon Credit d) Concept of Segmental Reporting	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I	
Unit-II:	Inflation Accounting:	
Theory	CPP Method, CAA Method and Hybrid Method, Preparation of Restated Income Statement and Balance Sheet	
Practical	Download the financial statements of any company and prepare restating financial statements.	
Unit-III:	Economic Value Added:	
Theory	Value Added Statement- Value Added Concept, Treatment of Certain Items, Advantages and Limitations of Value Added Statement and Preparation of Value Added Statement; Economic Value Added- Concept and Utility of EVA and Preparation of Statement Showing Computation of EVA.	
Practical	A) Collect data from any company and prepare Value added statement. B) Collect data from any company and prepare statement showing Economic Value Added.	
Unit-IV:	Accounting for Financial Instruments:	
Theory	Definitions, Methods of Trading, Margin, Option, Provisions in Accounting Standards 30,31 and 32- Recognition and Measurement, Presentation and Disclosure	
Practical	Download the annual report of any listed company and analyse contents with reference to AS-30, 31 & 32.	

Reference Books:

1. Corporate Accounting – Maheshwari and Maheshwari, Vikas Publications,
2. Advanced Accountancy – Shukla, Grewal, Gupta
3. Advanced Accountancy – Jain and Narang
4. Financial Management – Ravi M.Kishore
5. Financial Management – M.Y.Khan&P.K.Jain

M.Com. (CBCS) Part-II (Semester-III)
Paper-V : DSE-B-7 Advanced Costing
(Cost Accounting Record and Cost Audit)

4 Credits

Course Outcomes:

After studying this course, the students shall be able:

1. To understand the concept and applications of Cost Accounting Standards
2. To know various cost ledgers and statements
3. To know the integrated and non integrated accounts
4. To understand the reporting requirements under Cost Audit

Unit	Contents	No. of Hours
Unit-I	Introduction to Cost Accounting Standards:	
	Preface to Cost Accounting Standards; Objectives and Functions of Accounting Standards Board; List of Cost Accounting Standards (CAS 1 to CAS 24), Scope of Cost Accounting Standards.	
	Paper Presentation on Objectives/Scope of Cost Accounting Standards	
Unit-II	Cost Ledgers and Statements:	
Theory	Cost Accounting Records, Cost Ledgers, Cost Statement, Concept of Cost Accumulation, Accountant's Role, Cost Data Collection	
Practical	Visit any business unit and understand the cost ledgers and statements	
Unit-III	Non Integrated and Integrated Accounts:	
Theory	Non Integrated Accounts-Concept, Ledgers to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained; Integrated Accounts-Concept, Features, Advantages and Disadvantages, Pre-requisites of Integrated Accounting System, Accounting Entries.	
Practical	Paper Presentation on Integrated and Non Integrated Accounts.	
Unit-IV	Cost Audit:	
Theory	Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act, 2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualification of Cost Auditor, Introduction to Companies (Cost Records and Audit) Rules, 2014, Management Reporting under Cost Audit.	
Practical	Study Cost Audit Report of any organisation and understand the Reporting Requirements.	

Reference Books:

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers

3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4th Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountants of India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India (Final Course)

Journals:

1. Management Accountant: The Institute of Cost and Management Accountants of India
2. The Chartered Accountant: The Institute of Chartered Accountants of India
3. Advances in Management Accounting: Emerald Publishing

M.Com. (CBCS) Part-II (Semester-III)
Paper-VI : DSE-B-6 Advanced Costing
(Case Studies in Advanced Costing)

4 Credits

Course Outcomes:

1. To get the practical exposure of cost accounting information
2. To identify various issues that need to be addressed, evaluating alternatives, and formulating workable plans of action for future
3. To gain in-depth exposure to different industries and companies and acquire actual business experience.
4. To make decision or find out conclusions on the basis of information and experience gained

Course Contents

Unit	Contents
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IV	Analysis and Interpretation of Cases in Costing (2 long cases to be studied/discussed)

Evaluation :

For this course every student has to prepare and submit the case studies in the following manner

Steps to solve case Study

1. Facts/ Summary
2. Problem Identification
3. Assumptions (if Any)
4. Analysis of problems
5. Alternate Solution
6. Best (optimum) Solution
7. Action/Implementation Plan

- i) Case study report can be prepared respective optional subject based on field work.
- ii) Students are required to prepare the Report based on the field work and studying the current trends in accountancy.
- iii) Case study will be done by the student individually.
- iv) Submission of One short case and one long case is mandatory. This would be evaluated as per the steps of solution given above
- v) There shall not be a theoretical question paper for this course, as the case studies submitted will be assessed by the evaluators who are recognized PG teachers in the faculty of commerce and management. Weightage shall be 30 marks for short case and 70 marks for long case. Respectively these case solutions shall be approximately 10 pages and 25 pages in length.

M.Com. (CBCS) Part-II (Semester-IV)
Paper-VII : DSE-B-7 Advanced Costing
(Cost Analysis and Decision Making)

4 Credits

Course Outcomes:

After studying this course, the students shall be able:

1. To understand the use of cost in different areas of decision making
2. To analyse the use of cost in pricing decisions
3. To understand the concept of transfer pricing and its applications
4. To demonstrate the application of relevant information in decision making

Unit-I	Areas of Decisions Making:	
	Pricing of Product, Inventory Control, Location of Plant, Own or Lease, Sale or Scrap, Retain or Replace, Repair or Renovate, Sale of Further Process, Change V/s Status Quo; Product Decisions-Product Development Decision, Product Policy and Product Distribution Decision; Marketing Decisions.	
	Visit any business unit and understand the process of decision making in respect of any one decision area mentioned above.	
Unit-II	Pricing Decisions:	
Theory	Pricing of Finished Product-Cost Plus Pricing, Rate of Return Pricing, Variable Cost Pricing, Competitive Pricing, Incremental Pricing; Theory of Price, Pricing Policy, Principles of Product Pricing, Pricing Strategies-Market Entry Strategies, Price Discounts and Differentials, Price Discrimination and Geographic Pricing Strategies; Pareto Analysis-Usefulness and Application of Pareto Analysis.	
Practice	Study the pricing policy of finished product in any business unit and prepare the report.	
Unit-III	Relevant Information and Decision Making:	
Theory	Use of Cost in Decision Making- Cost Plus Pricing, Relevant Cost, Differential Cost; Export or Local Sale, Shut Down or Continue, Expand or Contract. Product Mix Decision, Make or Buy- Insourcing V/s Outsourcing, Results for Outsourcing, Relevant Quantitative Factors and Relevant Qualitative Factors	
Practical	Analyse the use of relevant information by visiting any local firm and elaborate its use in pricing.	
Unit-IV	Transfer Pricing:	
Theory	Concept of Transfer Pricing, Objectives and Requisites of a Sound Transfer Pricing System, Methods of Transfer Pricing-	

	Market Based, Cost Based, Negotiated Transfer Pricing, Dual Prices, Setting Transfer Prices in Different Situations, Disadvantages of Transfer Pricing, Divisional Performance Measurement.	
Practical	Presentation on transfer pricing and divisional performance measurement.	

Reference Books:

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4th Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Material of the Institute of Cost and Management Accountants of India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India (Final Course)

Journals:

1. Management Accountant: The Institute of Cost and Management Accountants of India
2. The Chartered Accountant: The Institute of Chartered Accountants of India
3. Advances in Management Accounting: Emerald Publishing

M.Com. (CBCS) Part-II (Semester-IV)
Paper-VIII : DSE-B-8Advanced Costing
(Contemporary Issues in Cost Accounting)

4 Credits

Course Outcomes:

After studying this course, the students shall be able:

1. To understand the concept of Cost Management
2. To know the concepts of Balanced Scorecard, JIT, MRP, ERP and Value Chain
3. To know the concepts of Responsibility Accounting and Performance Evaluation
4. To demonstrate the measures of Performance Evaluation for Strategic Management

Unit-I	Strategic Cost Management:	15 hours
Theory	Concept of Cost Management; Target Costing-Definition, Principles, Benefits, Steps for Implementation and Problems in Implementation; Life Cycle Costing- Definition of Life Cycle and Life Cycle Costing, Rationale and Evaluation of Life Cycle Costing; Kaizen Costing- Definition, Benefits and Concerns, Comparison with Traditional Costing	
Practical	Write and assignment on Target Costing or Life Cycle Costing or Kaizen Costing	
Unit-II	Responsibility Accounting, Performance Evaluation:	15 hours
Theory	Concept of Responsibility Accounting, Types of Responsibility Centres, Performance Evaluation, Financial and Non-Financial Measures of Performance Measurement	
Practical	Write a Case Study on Performance Evaluation or Transfer Pricing	
Unit-III	Balanced Scorecard:	15 hours
Theory	Concept of Balanced Scorecard, Four Perspectives of BSC (Financial, Customer, Internal Business Process, Learning and Growth), Characteristics, Benefits and Challenges of the Balanced Scorecard, BSC as a tool for Strategic Management	
Practical	Analyse the four perspectives of Balanced Scorecard for any commercial organisation to understand the concept	
Unit-IV	JIT, MRP, ERP and Value Chain Analysis:	15 hours
Theory	Concept of Just in Time System, Impact and Performance Measurement in JIT, Backflushing in JIT, Concept of Material Requirement Planning, Purpose and Data Requirement of MRP, Concept of Enterprise Resource Planning, Features, Benefits of	

	ERP, Prerequisites of ERP, Concept of Value Chain Analysis, Competitive Advantage and Customer Value, Strategic Framework for Value Chain Analysis	
Practical	Presentation on JIT/MRP/ERP/Value Chain Analysis	

Reference Books:

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4th Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Material of the Institute of Cost and Management Accountants of India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India (Final Course)

Journals:

1. Management Accountant: The Institute of Cost and Management Accountants of India
2. The Chartered Accountant: The Institute of Chartered Accountants of India
3. Advances in Management Accounting: Emerald Publishing

Nature of Question Paper

All Papers (except DSE A6 and DSE B6) :
Marks: 80 Duration: 3 hours.

1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6.	
Q. 1	16 Marks
a. Choose the appropriate alternative	10 Marks
b. True or false	06 Marks
Q.2 Case Study/Problem	16 Marks
Q.3 Short Notes (any 4 out of 6)	16 Marks
Q.4 Long answer question/practical problem	16 Marks

Q.5 Long answer question/practical problem

16 Marks

Q. 6.

16 Marks

a. Short answer question/ problem 08 Marks

b. Short answer question/ Problem 08 Marks