

DEPARTMENT OF COMMERCE

AWADHESH PRATAP SINGH UNIVERSITY, REWA



Syllabus CBCS

M.Com

Ist and IInd Semester System 2020-21

IIIrd and IVth Semester System 2020-21

Registrar

Awadhesh Pratap Singh University

Rewa(M.P.)

**SCHEME OF EXAMINATION for M. COM.
CBCS PATTERN**

Semester	Paper No.	Nomenclature	Type of Course	Theory / External Assessment		Internal Assessment		Total Marks	Credit Points
				Max	Min	Max	Min		
I	101	Management Concepts	CC	60	24	40	14	100	04
	102	Business Environment	CC	60	24	40	14	100	04
	103	Advanced Accounting	CC	60	24	40	14	100	04
	104	Cost Analysis and Control	GE	60	24	40	14	100	04
	105	Comprehensive Viva – Voce	CC	Minimum Passing Marks–35				100	04
II	201	Corporate Legal Framework	CC	60	24	40	14	100	04
	202	Organisational Behaviour	CC	60	24	40	14	100	04
	203	Advanced Statistical Analysis	CC	60	24	40	14	100	04
	204	Functional Management	GE	60	24	40	14	100	04
	205	Comprehensive Viva – Voce	CC	Minimum Passing Marks–35				100	04
III	301	Managerial Economics	CC	60	24	40	14	100	04
	302	Tax Planning and Management	CC	60	24	40	14	100	04
	303-A	Entrepreneurship Skill Development	DEC	60	24	40	14	100	04
	303-B	Marketing Management							
	304	Accounting for Managerial Decisions	GE	60	24	40	14	100	04
	305	Comprehensive Viva – Voce	CC	Minimum Passing Marks–35				100	04
IV	401	Corporate Accounting	CC	60	24	40	14	100	04
	402	Cost Administration and Control	CC	60	24	40	14	100	04
	403-A	Accounting Theory	DEC	60	24	40	14	100	04
	403-B	Financial Management							
	404	Institutional Accounting	GE	60	24	40	14	100	04
	405	Comprehensive Viva – Voce	CC	Minimum Passing Marks–35				100	04

CC Core Course

GE Generic Elective

DEC Discipline Centric Elective

Programme Outcomes

M. Com. (CBCS)

PROGRAMME

OUTCOME

PO #	PROGRAMME OUTCOME
PO1	Critical Thinking: Take innovative steps after identifying the characteristics of accounting frame towards thinking and formed in to actions to check out the outcome as per these assumptions are correct and valid, and look at our business ideas and Managerial decisions (intellectual, organizational, and economical) from different perspectives.
PO2	Effective Communication: Speaking, reading, writing and listening clearly in person and with the help of an electronic media in English and in one Indian language and make meaning of the world by communicating with people, ideas, books, media and high technology in this madam era.
PO3	Social Interaction: Extractive view of others, mediate disagreements and help to reach the accwater in advance accounting and managerial decisions conclusions.
PO4	Ethics : To acknowledge the different value systems including your own, to understand the ethical dimensions of business decisions and accept in the responsibilities for them selves.
PO5	Environment and Sustainability: To understand the subject matter towards commercial and managerial contexts and for the sustainable developments.
PO6	Self-directed and Life-long Learning: Achieving the ability to engage in independent and life-long learning in the broadest context of commerce and industry.

PROGRAMME SPECIFIC OUTCOME (M. Com.)

PSO #	PROGRAMME SPECIFIC OUTCOME
PSO 1	To achieve the functional knowledge of theoretical concepts and practical aspects of commerce and their applications in the day-to-day life.
PSO 2	To integrate the gained knowledge with saved contemporary and evolving areas in organizational management accounting analytical and all business activities relating the commercial study.
PSO 3	To understand, analyze, plan and to implement qualitative as well as quantitative methods and scientific analytical which is based on problems in commercial and managerial activities.
PSO 4	To provide opportunities to a great extent level in academics, research or Industries or companies.

Course Outcome (COs) M.Com

S.No.	Course Name	Course Code
Semester-I		
101	Advance Accounting	MC-101
Course Outcomes		
CO1	To impart knowledge of a theoretical foundation for the preparation and presentation of financial statement.	
CO2	To inculcate the understanding of rules of measurement and reporting relating to various types of business entities.	
102	Management Concept	MC-102
Course Outcomes		
CO1	To describe the role of strategic management and the concept of management process.	
CO2	To understand about the techniques to scan an environment and the role of environment scanning in hurdle less strategic management of an organization.	
CO3	To understand the importance of strategy formulation and strategy implementation.	
CO4	To understand and formulate different strategies at business and corporate level.	
CO5	To analyse how organizations make decisions in response to rapid changes that occur due to environmental changes.	
103	Business Environment	MC-103
Course Outcomes		
CO1	To provide knowledge of business environment, professional and human values and ethical system at general level.	
CO2	To gain knowledge about business and environmental practices.	
CO3	Ability to start their own business.	
CO4	Ability to work in MNCs as well as pvt. and public companies	
CO5	To develop team work, leadership and managerial and administrative skill.	
104	Cost Analysis & Control	MC-104
Course Outcomes		
CO1	To measure the cost benefit analysis.	
CO2	To determine the true costs of each of the programme under analysis. (Services & or products)	
CO3	To Depict the overall financial position of the business.	
Semester-II		
201	Organizational Behaviour	MC-201

Course Outcomes		
CO1	It gives the basic concept of the organisational behaviour.	
CO2	Develop the basic understanding of the individual behaviour it helps to understand the personality of others and adopt it if it seems to good.	
CO3	Develop the perceptual concept among the students and a technique of learning even if is so tough.	
CO4	It enhances knowledge of the various aspects of the individual life positions and ego state and accordingly reacts to them.	
CO5	They come to know the importance of the group and how to take decision as group.	
202	Advance Statistical Analysis	MC-202
Course Outcomes		
CO1	To develop logical reasoning ability in decision making.	
CO2	To apply various parametric and non-parametric tests in the real life case situation.	
CO3	To make decisions under uncertain business situations.	
CO4	To bring out clearly the importance of statistics in solving different research problems.	
203	Corporate Legal Framework	MC-203
Course Outcomes		
CO1	The students will be familiarized with the concept of corporate governance and the role and importance of its stakeholders.	
CO2	The student will also be able to appreciate the principles, theories and models of corporate governance.	
CO3	Familiarized with the legislative framework of corporate governance in India.	
CO4	The student will be versed in the fundamental concepts of different aspect of income tax.	
CO5	The students can understand Income Tax system properly and can get the knowledge of different tax provisions.	
204	Functional Management	MC-204
Course Outcomes		
CO1	To develop knowledge about business finance and the background of Accounting and Management.	
CO2	To make students aware about the challenges and opportunities of Financial Management.	
Semester-III		
301	Managerial Economics	MC-301
Course Outcomes		
CO1	Develop an understanding of the applications of managerial economics.	

CO2	To provide knowledge and develop understanding of methods of audit in specialized areas.	
CO3	To provide knowledge of cooperative societies audits	
302	Managerial Economics	MC-302
Course Outcomes		
CO1	To provide understanding of Direct Taxes and to learn the rules and their applications to different business situation.	
CO2	To make aware about the principles underlying the Service Tax.	
CO3	To familiarize with basic concepts of VAT, Excise Duty and Customs Duty.	
303	Accounting for Managerial Decision	MC-303
Course Outcomes		
CO1	Understand and describe strategic management accounting	
CO2	Make decisions based on customer profitability using activity costing	
CO3	Incorporate risk and uncertainty in project appraisal.	
304	Entrepreneurship Skill & Development	MC-304
Course Outcomes		
CO1	To acquaint students with the aspects related with understanding the entrepreneurial frameworks and the elements of an entrepreneurial ecosystem	
CO2	To educate about creating value proposition and to carry out market research.	
CO3	To describe and familiarize students with aspects of business model development	
CO4	To introduce functional plans of building teams and customer acquisition	
CO5	To familiarize students with legal aspects pertaining to entrepreneurship and avenues of investment.	
Semester-IV		
401	Accounting Theory	MC-401
Course Outcomes		
CO1	Know the development in accounting theory, financial reporting and disclosure practices at the national and international level	
CO2	Explain terms such as incomes, revenues, expense, losses and gains.	
CO3	Understand valuation of assets and liabilities and depreciation accounting according to different methods.	
CO4	Understand valuation of intangible assets	
CO5	Learn accounting standards and their construction, the state of the art developments in accounting standards worldwide and in India	

402	Cost Administration & Control	MC-402
Course Outcomes		
CO1	To acquaint the students with current trends in Business Administration	
CO2	To impart knowledge of various approaches to management	
CO3	To aware students about cross-cultural management system	
403	International Accounting	MC-403
Course Outcomes		
CO1	To impart knowledge about the scope, importance and functions of institutional accounting.	
404	Corporate Accounting	MC-404
Course Outcomes		
CO1	Describe the basic understanding and issuing principles & Procedures of Accounting Standards, Ind As & IFRS	
CO2	Interpret and illustrate the Investment Accounts with relevant accounting standard.	
CO3	Explain accounting for Voyage Accounts, & Royalty Accounts.	
CO4	Learn the deep insight of all the accounting aspects of liquidation of company	
CO5	Describe accounting treatments for corporate events like amalgamation, Reconstruction and Restructuring and interpreting the relevance of various accounting regulations and provisions related to such events in context of existing legal and regulatory environment.	

M. Com. Semester – I
CC : Paper – 101: Management Concepts

Maximum Marks:60

Unit-I:

Introduction: Concept of Management, Scope and Nature of Management, Approaches to management, Human relation, Behavioral and system approach.

Unit-II:

Planning: Concept of Planning, Objectives and components of planning, Nature and Process of Planning, determination of objectives. Management by objectives Management by exception, concepts, nature and process of decision-making. Theories of decision-making.

Unit-III:

Organizing: Concept, objectives and element of organization, process and principles of organization. Organization structure and charts, span of Management, Delegation of Authority, Centralization and Decentralization.

Unit-IV:

Directing: Concept, Nature, Scope, Principles and Techniques of Direction, Communication concept, Process Channel and Media of Communication. Barriers to effective communication, Building effective communication system.

Unit-V:

Controlling: Concept, objectives, nature and process of control, levels and areas of control. Various control techniques. Z-Theory of Management, Management education in India: Objectives, Present position and difficulties.

Course Outcome (COs)

101	Management Concept	MC-101
Course Outcomes		
CO1	To describe the role of strategic management and the concept of management process.	
CO2	To understand about the techniques to scan an environment and the role of environment scanning in hurdle less strategic management of an organization.	
CO3	To understand the importance of strategy formulation and strategy implementation.	
CO4	To understand and formulate different strategies at business and corporate level.	
CO5	To analyse how organizations make decisions in response to rapid changes that occur due to environmental changes.	

M. Com. Semester – I
CC : Paper – 102: Business Environment

Maximum Marks:60

Unit-I

Theoretical Framework of Business Environment: Concept, Significance and nature of business environment; Elements of environment -internal and external; Changing dimensions of business environment, Liberalisation, Privatisation and Globalisation.

Unit-II

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies industrial policy and licensing policy, fiscal policy, monetary policy, EXIM policy.

Unit-III

Political and Legal Environment of Business: Monopolistic Restricted Trade Practice (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

Unit-IV

Socio Cultural & International Environment: Social responsibility of business, Characteristic, Components, Scope, relationship between society and business, Targets of socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India.

Unit-V

Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.

Course Outcome (COs)

102	Business Environment	MC-102
Course Outcomes		
CO1	To provide knowledge of business environment, professional and human values and ethical system at general level.	
CO2	To gain knowledge about business and environmental practices.	
CO3	Ability to start their own business.	
CO4	Ability to work in MNCs as well as pvt. and public companies	
CO5	To develop team work, leadership and managerial and administrative skill.	

M. Com. Semester – I
CC : Paper – 103 : Advanced Accounting

Maximum Marks:60

Unit-I:

Final Accounts (Advanced with adjustment).

Unit-II:

Bank Reconciliation Statement, Rectification of Errors Accounting for non-profit Organisation.

Unit-III:

Accounting from Incomplete Record, Accounting for Insurance Claim.

Unit-IV:

Investment A/c, Voyage A/c, Insolvency A/c.

Unit-V:

Dissolution of partnership firm including sales of Firm and amalgamation.

Course Outcome (COs)

103	Advance Accounting	MC-103
Course Outcomes		
CO1	To impart knowledge of a theoretical foundation for the preparation and presentation of financial statement.	
CO2	To inculcate the understanding of rules of measurement and reporting relating to various types of business entities.	

M. Com. Semester – I
GE : Paper – 104 : Cost Analysis and Control

Maximum Marks:60

Unit-I:

Various cost concept, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, overheads.

Unit-II:

Process Accounting Joint product and by product, Equivalent production and inter process profit, Operating Cost.

Unit-III:

Marginal Costing: Concepts, Break Even Analysis, Uniform costing and inter firm comparison. Use of Managerial Costing in business Decision.

Unit-IV:

Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit, Objectives and Advantages.

Unit-V:

Standard Costing and Variance Analysis.

Course Outcome (COs)

104	Cost Analysis & Control	MC-104
Course Outcomes		
CO1	To measure the cost benefit analysis.	
CO2	To determine the true costs of each of the programme under analysis. (Services & or products)	
CO3	To Depict the overall financial position of the business.	

M. Com. Semester – II
CC : Paper – 201 : Corporate Legal Framework

Maximum Marks:60

Unit-I:

The Companies Act, 1956 (Relevant Provisions): Definition, types of companies,Memorandum of association; Articles of association; Prospectus; Share capital and membership,Meetings and resolutions;Company management;Managerial remuneration;Winding up and dissolution of companies.

Unit-II:

The Negotiable Instruments Act, 1881: Definition, types of negotiable instruments,Negotiation; Holder and holder in due course, Payment in due course; Endorsement and crossing of cheque;Presentation of negotiable instruments.

Unit-III:

MRTPA Act 1969: monopolistic trade practices; Restrictive trade practices; Unfair trade practices.

Unit-IV:

The consumer protection Act, 1986: salient features; Definition of Consumer right of consumer; Grievance redressal machinery.

Unit-V:

Regulatory Environment for International Business; FFMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other NTBs. Custom valuation and dispute settlement, TRIP and TRIMS.

Course Outcome (COs)

201	Corporate Legal Framework	MC-201
Course Outcomes		
CO1	The students will be familiarized with the concept of corporate governance and the role and importance of its stakeholders.	
CO2	The student will also be able to appreciate the principles, theories and models of corporate governance.	
CO3	Familiarized with the legislative framework of corporate governance in India.	
CO4	The student will be versed in the fundamental concepts of different aspect of income tax.	
CO5	The students can understand Income Tax system properly and can get the knowledge of different tax provisions.	

M. Com. Semester – II
CC : Paper – 202 : Organisational Behavior

Maximum Marks: 60

Unit-I:

Concept of organization, Types and significance, Organization Goal and its determinants. Organization Behaviour-Concept, Nature and Significance, Organization Behaviour models.

Unit-II:

Personality: Concept, Theories, Determinants and importance, *Perception:* Concept, Process, Managerial Applications. *Learning:* Concept, Components, affecting factors and theories.

Unit-III:

Motivation: Meaning types and important elements, Theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories.

Unit-IV:

Nature of interpersonal Behaviour, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.

Unit-V:

Organizational Conflicts: Causes and suggestions. Developing sound organizational climate, Management of change, Concept and Process of Organizational Development.

Course Outcome (COs)

202	Organizational Behavior	MC-202
Course Outcomes		
CO1	It gives the basic concept of the organisational behaviour.	
CO2	Develop the basic understanding of the individual behaviour it helps to understand the personality of others and adopt it if it seems to good.	
CO3	Develop the perceptual concept among the students and a technique of learning even if is so tough.	
CO4	It enhances knowledge of the various aspects of the individual life positions and ego state and accordingly reacts to them.	
CO5	They come to know the importance of the group and how to take decision as group.	

M. Com. Semester – II
CC : Paper – 203 : Advanced Statistical Analysis

Maximum Marks:60

Unit-I:

Theory of Probability-Probability Distributions, Binomial, Poisson and Normal Distribution.

Unit-II:

Theory of Sampling and Test of Significance.

Unit-III:

Analysis of Variance (including one way and two way classification), Chi square Test.

Unit-IV:

Interpolation and Extrapolation. Association of Attributes.

Unit-V:

Regression Analysis, Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis.

Course Outcome (COs)

203	Advance Statistical Analysis	MC-203
Course Outcomes		
CO1	To develop logical reasoning ability in decision making.	
CO2	To apply various parametric and non-parametric tests in the real life case situation.	
CO3	To make decisions under uncertain business situations.	
CO4	To bring out clearly the importance of statistics in solving different research problems.	

M. Com. Semester – II
GE : Paper – 204 : Functional Management

Maximum Marks:60

Unit-I:

Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning, Nature, Need and influencing factors, Characteristics of a sound financial plan.

Unit-II:

Capitalization, Concept and Theories, Over and under capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.

Unit-III:

Concept of Marketing Management, Nature and Scope of marketing, Functions of marketing management, Marketing mix.

Advertising Management: Meaning Objectives, functions and scope, media of advertising, Selecting an advertising media Essential of a good advertising copy, Meaning of Sales Promotion, importance, limitations and methods of sales promotion.

Unit-IV:

Concept of Personal Management, Functions, Scope and Importance, Signification of man-power planning, Sources of recruitment, Characteristics of a good recruitment policy, Concept of selection, Selection procedure, Importance of employee training, methods of training.

Unit-V:

Production Management: Concept, Importance, Scope and functions. Types of production systems, Concept of production planning, objectives, elements and steps. Procedure of production control, Process of new product development, Concept of product diversification, standardization, simplification and specialization.

Course Outcome (COs)

204	Functional Management	MC-204
Course Outcomes		
CO1	To develop knowledge about business finance and the background of Accounting and Management.	
CO2	To make students aware about the challenges and opportunities of Financial Management.	

M. Com. Semester – III
CC : Paper – 301 : Managerial Economics

Maximum Marks:60

Unit-I:

Nature and Scope of Managerial Economics, Managerial Economist Role and Responsibilities, fundamental economic concepts Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi-Marginal Principle, Profit Maximization Theory.

Unit-II:

Demand Analysis, Elasticity of Demand, its Meaning and Importance, Price Elasticity, Income Elasticity, Cross Elasticity. Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

Unit-III:

Production Function, Law of Variable Proportions, Law of Return to Scale.

Unit-IV:

Business Cycles: Nature and Phases, Theories of Business Cycles, Non-Monetary Theories and Monetary Theories of Schumpeter, Hicks, Hayek, Hawtrey and Samuelson.

Unit-V:

Profit Management-Measurement of Profit, Concept of Risk and Uncertainty, Profit Planning and Forecasting.

Course Outcome (COs)

301	Managerial Economics	MC-301
Course Outcomes		
CO1	Develop an understanding of the applications of managerial economics.	
CO2	To provide knowledge and develop understanding of methods of audit in specialized areas.	
CO3	To provide knowledge of cooperative societies audits	

M. Com. Semester – III
CC : Paper – 302 :Tax Planning and Management

Maximum Marks:60

Unit-I:

Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance and Tax Evasion. Tax Planning and Tax Management.

Unit-II:

Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.

Unit-III:

Tax Planning and Setting up New Business: Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning. Special Tax Provisions - Tax Provisions Relating to Free Trade zones, Infrastructure Sector & Backward Areas. Tax Incentives for Exporters.

Unit-IV:

Tax Planning and Financial Decisions: Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares, Purchase of Assets Out of Own Funds or Out of Borrowed Funds.

Unit-V:

Tax Management: Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions.

Course Outcome (COs)

302	Tax Planning and Management	MC-302
Course Outcomes		
CO1	To understand the concepts of marketing management	
CO2	To learn about marketing process for different types of products and services	
CO3	To understand the tools used by marketing managers in decision situations	

M. Com. Semester – III

DEC : Paper – 303 (A): Entrepreneurship Skill Development

Maximum Marks:60

Unit-I:

The entrepreneur: Definition, emergence of entrepreneurial class; theories of entrepreneurship, socio-economic environment and entrepreneur. Characteristics of entrepreneur leadership, risk taking, decision making and business planning.

Unit-II:

Promotion of venture: Opportunity analysis, external environmental forces- economic, social, technological, Competitive factors, legal requirements for establishment of a new unit and raising funds.

Unit-III:

Entrepreneurial Behaviour: Innovation and entrepreneurship, entrepreneurial behaviour, social responsibility.

Unit-IV:

Entrepreneurial development programme: Entrepreneurial development Programme relevance and achievements, role of government in organising such programmes. Critical evaluation.

Unit-V:

Entrepreneurship and Industrial development: Planning growth of industrial activities through industrial! Policy of the government, role of industrial estates, Role of centre and state level promotional service and financial institutions. Role of development banks.

Course Outcome (COs)

303A	Entrepreneurship Skill & Development	MC-303A
Course Outcomes		
CO1	To acquaint students with the aspects related with understanding the entrepreneurial frameworks and the elements of and entrepreneurial ecosystem	
CO2	To educate about creating value proposition and to carry out market research.	
CO3	To describe and familiarize students with aspects of business model development	
CO4	To introduce functional plans of building teams and customer acquisition	
CO5	To familiarize students with legal aspects pertaining to entrepreneurship and avenues of investment.	

M. Com. Semester III
DEC : Paper 303 (B) : Marketing Management

MaximumMarks:60

Unit-I

Marketing Management- Meaning, Nature, Scope, Importance of Marketing, Place of Marketing Management in business firm as well as in economy, Marketing concepts - traditional and modern, selling v/s Marketing, Marketing Mix., Marketing Environment.

Unit-II

Consumer Behavior- Nature, Scope and significance of consumer Behavior, Market Segmentation-Concept and importance, Bases of Market Segmentation, consumer Protection Act.

Unit-III

Product- Concept of Product, Product planning and Development, Product life cycle, Packaging – meaning, Role and functions, Brand Name and Trade Mark, After sales Service.

Unit-IV

Price- Importance of price in marketing mix, Factors affecting Price, Distribution channels concept and role, Types of distribution channels, Factors affecting choice of a distribution channel, Retailer and whole sales, Physical distribution of goods.

Unit-V

Promotion- Methods of Promotion, Optimum Promotion Mix., Advertising Media- their relative merits and limitation, Characteristics of an effective advertisement, Personal Selling, Qualities of successful sales person, Functions of salesman.

Course Outcome (COs)

404	Marketing Management	MC-404
Course Outcomes		
CO1	To impart knowledge about the scope, importance and functions of institutional accounting.	
CO2	To understand the concepts of marketing management	
CO3	To learn about marketing process for different types of products and services	
CO4	To understand the tools used by marketing managers in decision situations	

M. Com. Semester – III

GE : Paper – 304 : Accounting For Managerial Decisions

Maximum Marks: 60

Unit-I:

Management Accounting: Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting. Rate and duties of Management Accountant.

Unit-II:

Nature and Limitations of Financial Statements, Needs and objectives of financial analysis, **Ratio Analysis**: Profitability, Activity and Financial Ratios.

Unit-III:

Fund Flow analysis and Cash Flow analysis, Application of A.S.3

Unit-IV:

Nature and Characteristics of Long terms investment Decision, Methods of Ranking Investment proposals.

Unit-V:

Management Reporting System, Types of Reports, Responsibility Accounting, Concept of Management Audit.

Course Outcome (COs)

304	Accounting for Managerial Decision	MC-304
Course Outcomes		
CO1	Understand and describe strategic management accounting	
CO2	Make decisions based on customer profitability using activity costing	
CO3	Incorporate risk and uncertainty in project appraisal.	

M. Com. Semester – IV
CC : Paper – 401 :Corporate Accounting

Maximum Marks:60

Unit-I:

Issue and Forfeiture of shares accounting for Redemption of Preference Share and Debenture, Buyback of Equity Share, Bonus Shares.

Unit-II:

Company Final Accounts AS-4, AS-5, Disposal of Profit.

Unit-III:

Merger of Companies AS-14

Unit-IV:

Internal Reconstruction of a Company, Liquidation of a company.

Unit-V:

Valuation of Goodwill and Share.

Course Outcome (COs)

401	Corporate Accounting	MC-401
Course Outcomes		
CO1	Describe the basic understanding and issuing principles & Procedures of Accounting Standards, Ind As & IFRS	
CO2	Interpret and illustrate the Investment Accounts with relevant accounting standard.	
CO3	Explain accounting for Voyage Accounts, & Royalty Accounts.	
CO4	Learn the deep insight of all the accounting aspects of liquidation of company	
CO5	Describe accounting treatments for corporate events like amalgamation, Reconstruction and Restructuring and interpreting the relevance of various accounting regulations and provisions related to such events in context of existing legal and regulatory environment.	

M. Com. Semester – IV
CC : Paper – 402 :Cost Administration and Control

Maximum Marks:60

Unit-I:

Application of Marginal Costing, Key factor analysis, Profit planning, optimum product mix, Make or Buy decision, Price fixation, Discontinuance of product, Diversification of product line, Acceptance of new order, closedown decision.

Unit-II:

Budgeting Process: Budget Manual, Zero Base Budget, Planning, Programming, Budgeting system, Performance Budgeting, Disposal of variance in standard costing, *Transfer Pricing:* Meaning, necessity and methods.

Unit-III:

Pricing Strategy: Factors influencing, product pricing, Pricing decision process, *Pricing Methods:* Cost plus pricing, Standard cost pricing, Marginal, cost pricing, Pricing for target rate of return; Added value, Method of Pricing, Differential cost pricing, Going rate pricing, Opportunity cost pricing, Administered Pricing, Export pricing, Skimming and penetration pricing policy, Price discrimination target pricing, Non financial factors of pricing.

Unit-IV:

Cost reduction and cost control, cost control process, Cost Reduction Process, Planning for cost reduction techniques for cost control and reduction, Value Analysis, Inventory control Techniques.

Unit-V:

TOM is costing, Material Requirement Planning, Manufacturing Resource Planning, Product Life Cycle Costing, Project Life Cycle Costing, Feedback control system, Activity Based costing, Target costing, Enterprises Resource Planning, Synergy, Benchmarking, BPO.

Course Outcome (COs)

402	Cost Administration & Control	MC-402
Course Outcomes		
CO1	To acquaint the students with current trends in Business Administration	
CO2	To impart knowledge of various approaches to management	
CO3	To aware students about cross-cultural management system	

M. Com. Semester – IV
DEC : Paper–403(A): Accounting Theory

Maximum Marks:60

Unit-I:

Accounting: as information system, as a language factors influencing accounting environment. Accounting and economic development. Concept of Accounting Theory. Role and classification of Accounting Theory. Approaches of Accounting Theory.

Unit-II:

Accounting Postulates, Concept and Principles, G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS9, Concept of Expenses, Gain and losses.

Unit-III:

Revenue Measurement and its relevance, various concept of Income: Accounting concept, Economic concept and capital maintenance concept, Operating and Non-operating activities, Concept of comprehensive Income, Prior period items and extraordinary items.

Unit-IV:

Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting.

Unit-V:

Interim Reporting, Conceptual Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting.

Course Outcome (COs)

403A	Accounting Theory	MC-403A
Course Outcomes		
CO1	Know the development in accounting theory, financial reporting and disclosure practices at the national and international level	
CO2	Explain terms such as incomes, revenues, expense, losses and gains.	
CO3	Understand valuation of assets and liabilities and depreciation accounting according to different methods.	
CO4	Understand valuation of intangible assets	
CO5	Learn accounting standards and their construction, the state of the art developments in accounting standards worldwide and in India	

M. Com. Semester – IV
DEC : Paper–403(B):Financial Management

MaximumMarks:60

Unit-I

Management of Working Capital : Concept need and influencing factors Marketing, underwriting and distribution of securities, management of cash Management of Cash flows, methods of Accelerating cash in flows, methods of Slowing cash out flows, determining of level of cash Balance, optimum investment in securities.

Unit-II

Management of Inventory: Determining the optimum level of Inventory, determining order point determining the degree of control, ABC Analysis. Management of Receivables: An overview, Dimensions of Receivables, Formulation of credit Policies, execution of credit policies and formulation of collection policies and their execution.

Unit-III

- (i) Ratio Analysis: Meaning of Ratio Analysis, Significance of Ratios as a tool financial analysis.
- (ii) Fund Flow statement: Concept of fund flow statement, Significance of funds flow statement.
- (iii) Cash flow statement: circulation of cash, significance of uses of cash flow statement, Preparation of cash flow statement.

Unit-IV

Dividend and Retained earning: Dividend policy decisions, Policies regarding retained earning, Bonus share or stock dividend- meaning utility and guidelines for issue.

Unit-V

Profit planning and Cost volume profit analysis (Break even analysis), Capital markets and its institutions, Control on Capital issues.

Course Outcome (COs)

403B	Functional Management	MC-403B
Course Outcomes		
CO1	To develop knowledge about business finance and the background of Accounting and Management.	
CO2	To make students aware about the challenges and opportunities of Financial Management.	

M. Com. Semester – IV
GE : Paper – 404 : Institutional Accounting

Maximum Marks:60

Unit-I:

Accountingforholdingcompany.

Unit-II:

AccountingforBankandInsuranceCompany (includingLife Insurance).

Unit-III:

DoubleAccounts System.

Unit-IV:

AccountingforCo-operativesocieties,HotelAccounting.

Unit-V:

GovernmentAccounting.

Course Outcome (COs)

404	<i>Institutional Accounting</i>	MC-404
Course Outcomes		
CO1	To impart knowledge about the scope, importance and functions of institutional accounting.	