

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV
COLLEGE FOR WOMEN (AUTONOMOUS)**

**CHENNAI - 600044.
Re accredited with A+ Grade by NAAC**

MASTER OF COMMERCE

(Shift – II - SFS)

Under the Faculty of Commerce

M.Com - ACCOUNTING AND FINANCE



**CHOICE BASED CREDIT SYSTEM (CBCS)
OUTCOME BASED EDUCATION (OBE)**

(Effective from the Academic Year 2020-21)

PROGRAMME SPECIFIC OUTCOMES (PSO)

On completion of M.Com Accounting and Finance programme, our postgraduates will be able to

- PSO1: Apply in-depth knowledge in diverse fields of Commerce, Accounting and Finance.
- PSO2: Keep pace with the dynamic industrial changes and managerial practices by demonstrating technological, research and computing skills.
- PSO3: Comply with the global wide Human Resource requirements to assume challenging roles in various avenues of Accounting, Finance, Taxation, Auditing and Management.
- PSO4: Equip with comprehensive knowledge to pursue higher education and professional Courses like CA, CMA, ACCA, CPA, and CFA.
- PSO5: Enrich skill sets for effective communication, decision making, problem solving through analytical and critical thinking to emerge as successful business leaders

PROGRAMME PROFILE

M.Com ACCOUNTING AND FINANCE

TOTAL CREDITS: 91

TOTAL TEACHING HRS: 180

PART	COURSE	TITLE OF THE PAPER	CODE	L	T	H	C
I SEMESTER							
I	CORE MAJOR THEORY	COST ESTIMATION AND CONTROL	20PAFCT1001	5	1	6	4
I	CORE MAJOR THEORY	CORE INCOME TAX LAW AND PRACTICE -I	20PAFCT1002	5	1	6	4
I	CORE MAJOR THEORY	QUANTITATIVE TECHNIQUES IN BUSINESS DECISIONS	20PAFCT1003	5	1	6	4
I	CORE MAJOR PRACTICALS	FUNDAMENTALS OF INFORMATION TECHNOLOGY(PRACTICAL)	20PAFCP1004	5	1	6	4
I	CORE ELECTIVE THEORY	MANAGERIAL ECONOMICS	20PAFET1001	5	1	6	3
II	TEACHING SKILLS	TEACHING SKILLS	18PSSTS1001	2	1	3	3

II SEMESTER							
I	CORE MAJOR THEORY	FINANCIAL AND COST AUDIT	20PAFCT2004	5	1	6	4
I	CORE MAJOR THEORY	FINANCIAL MANAGEMENT	20PAFCT2005	5	1	6	4
I	CORE MAJOR THEORY	INCOME TAX LAW AND PRACTICE -II	20PAFCT2006	5	1	6	4
I	CORE MAJOR THEORY	RESEARCH METHODOLOGY	20PAFCT2007	5	1	6	4
I	CORE ELECTIVE THEORY	FINANCIAL MARKETS AND INSTITUTIONS	20PAFET2002	5	1	6	3
II	SWAYAM (MOOC)	SWAYAM (MOOC)	18MOOC2002				4

III SEMESTER							
I	CORE MAJOR THEORY	INDIRECT TAXES	20PAFCT3008	5	1	6	4
I	CORE MAJOR THEORY	INTERNATIONAL FINANCIAL MANAGEMENT	20PAFCT3009	5	1	6	4
I	CORE MAJOR THEORY	ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS	20PAFCT3010	5	1	6	4
I	CORE THEORY ELECTIVE	WORKING CAPITAL MANAGEMENT	20PAFET3003	5	1	6	3
I	CORE THEORY ELECTIVE	INSURANCE AND RISK MANAGEMENT	20PAFET3004	5	1	6	3
II	RESEARCH SKILLS	RESEARCH SKILLS	18PSSRS3003	2	1	3	3
II	INTERNSHIP	INTERNSHIP	18PAFIP3001				2

IV SEMESTER							
I	CORE MAJOR THEORY	BUSINESS ANALYTICS	20PAFCT4011	5	1	6	4
I	CORE MAJOR THEORY	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	20PAFCT4012	5	1	6	4
I	CORE MAJOR THEORY	STRATEGIC COST MANAGEMENT	20PAFCT4013	5	1	6	4
I	CORE MAJOR THEORY	PROJECT PLUS VIVA VOCE	20PAFPR4014	5	1	6	4
I	CORE THEORY ELECTIVE	ACCOUNTING FOR DECISION MAKING	20PAFET4005	5	1	6	3
II	SWAYAM (MOOC)	SWAYAM (MOOC)	18MOOC4004				4

L =Lecture Hrs; T =Tutorial Hrs; H = Hrs Per Week; C =Credits

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SEMESTER I

COST ESTIMATION AND CONTROL

TOTALHOURS :90

SUB CODE: 20PAFCT1001

CREDIT: 4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Impart knowledge on the methods and techniques of cost estimation and control
- CO 2: Develop the skills in activity based costing, Job Batch and Process costing.
- CO 3: Acquire knowledge on Cost Accounting Standards.
- CO 4: Apply the costing knowledge on the service sector.
- CO 5: Develop skill about standard costing and variance analysis.

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Understand the need for costing systems, concept of cost behavior and decision making.
CO2	Learn the concept of product cost determination and activity based costing and management.
CO3	Evaluate the techniques of marginal costing , BEP analysis , profit planning and make or buy decisions.
CO4	Prepare various Functional Budgets.
CO5	Apply the concept of standard costing and variance analysis.

UNIT I

15 HRS

Introduction – Cost behavior and value improvements- Need for cost information-costing systems –cost behavior and decision making –financial gearing and operational gearing – Introduction to CAS 1 to CAS 24 (basic understanding only)

UNIT II

20 HRS

Systems for product cost determination –concepts in cost determination-activity based costing and

management -Job costing –applications

UNIT III

20 HRS

Process Costing- Features- Advantages – Disadvantages-Process Losses- Normal and Abnormal Losses- Abnormal gain – Inter Process Profits – Equivalent production – Joint products and By Products Costing

UNIT IV

15 HRS

Operating Costing or Service Costing – Meaning – Transport costing – Canteen costing, Hotel costing and Hospital costing.

UNIT V

20HRS

Standard Costing and Variance analysis –Material, Labor and Overhead variances

Note: The question paper should consists 80% problems and 20% theory questions

Recommended Texts:

1. Jain and Narang, 2015, Cost accounting, Kalyani Publishers.
2. Saxena and Vashist, 2015, Advanced cost and management accounting, Sultan Chand, New Delhi.
3. Dr. S. N. Maheshwari, 2013, Cost and Management Accounting, Sultan Chand & Sons.
4. J.K. Mitra, 2009, Advanced Cost Accounting, New Age International Publishers.
5. Kalpesh Ashar, 2019, Cost Accounting & Management Essentials You Always Wanted to Know, Fourth Edition, Vibrant Publishers.

Book References

1. M N Arora, 2013, Costing Accounting Principles and Practice, 12 Edition, Vikas publishing house, New Delhi.
2. M. Y. Khan and P. K. Jain, 1999, “Theory and problems of management and cost accounting”, Tata Mc Graw Hill.
3. Prof. M.L. Agrawal and Dr. K.L. Gupta, 2019, Advanced Cost Accounting, Sahitya Bhawan Publications, Agra.
4. Prin. Dr. S U Jadhavar, Prof. Dr. G M Dumbre, Prof. Dr. S D Khairnar, Prof. S N Nanaware, 2013, Advance Cost Accounting & Cost System, First edition, Success Publication.
5. Dr K Senthilkumar, Dr K Maruthamuthu, Dr Desti Kannaiah, 2014, Advanced Cost Accounting, First edition, Vikas Publishing House.

E-Learning Resources

www.futureaccountant.com

www.ce.cmu.edu

www.mycwai.com

www.corporatefinanceinstitute.com

www.udemy.com

Pedagogy : Lecture, Exercise, Group discussion

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	2	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	3	3	3
AVERAGE	3	3	2.6	3	3

SEMESTER I

INCOME TAX LAW AND PRACTICE I

TOTALHOURS :90

SUB CODE: 20PAFCT1002

CREDIT: 4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Understand the different elements of Income tax and application of Income Tax Act
- CO 2: Explain the provisions relating to tax computation under the head salaries.
- CO 3: Learn to compute the income from House property.
- CO 4: Study how to calculate income from business or profession by providing the various deductions.
- CO 5: Practice the process of TDS and TCS

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Explain the basic concepts in Income Tax and Tax Planning, Problems of Tax Planning , Tax evasion and Tax Avoidance.
CO2	Compute Income Tax under the Head Salaries.
CO3	Compute the Income tax under House Property.
CO4	Apply the various provisions under the Head Business or Profession.
CO5	Apply the Tax Planning techniques in various Business decisions.

UNIT I: Introduction

15 HRS

Nature and scope of income – Important Definitions – Rates of Tax – Agricultural Income – Residential Status – Marginal relief – Scope of total income [Sections 5, 7,8,9]

UNIT II: Salaries

20 HRS

Scope of taxation under salaries - Definition of Salaries, Perquisites & Profits in lieu of salary – Exemptions under Sec.10 relating to salary viz Gratuity, Leave salary, commuted pension, HRA, Special allowances, Provident fund, Leave Travel Concession – Meaning of Perquisites and their valuation – Perquisites in respect of motor car, medical treatment, rent free accommodation and other exempt perquisites – Problems on computation of income from salaries

UNIT III: Income From House Property

15 HRS

Scope of income under house property – Deemed owner – Computation of annual value – Types of house property – self occupied, let out, deemed let out – co-ownership – Deductions from Annual value – Problems on computation of income from house property

UNIT IV: Income From Business Or Profession

20 HRS

Scope of income chargeable under this head – Specific deductions/Allowances viz Rent, repairs, Depreciation, Concept of actual cost and written down value of block of assets, Scientific research Sec..35, expenditure on eligible projects Sec..35AD, amortization of preliminary expenditure Sec..35D, other deductions under section 36 and 37 - Disallowances under sections 40(a), 40A(3), 40A(7), 43B – Deemed profits under section 41 - Maintenance of books of accounts and Audit, Presumptive Taxation S.44AD, AE and ADA – Problems on computation of income under business or profession

UNIT V Deductions And Collection Of Tax At Source And Advance Tax

15 HRS

Concept of TDS, TCS and Advance Tax - Deduction of tax at source for various expenses, Collection of tax at source - Advance Tax - Interest for belated payment of TDS, TCS and Advance Tax – TDS, TCS Returns an overview (with hands-on session by professionals) – Simple problems on TDS, TCS and Advance Tax calculations.

Note: The question paper should consist 80% problems and 20% theory questions

Recommended Texts

1. Dr. Preeti Rani Mittal , Dr. Anshika Bansal, 2021, Income Tax - Law and Practice, Sultan Chand and Sons, India.
2. Gaur and Narang, 2020, Income Tax, Kalyani Publishers.
3. Monica Singhania and Vinod K. Singhania, 2021, Students guide to Income tax, Taxmann Publications.
4. Prof. Geetha krishna Pai, 2020, Income Tax - Law and Practice, Lilly Publishing House.
5. Dr. R.K. Jain, 2020, Income Tax - Law and Practice with GST, 25th edition, SBPD Publications, India.

Book References

1. Hariharan N, 2020, Income Tax and Practice AY 2020-21, 2 Edition, Vijay Nicole Imprints Private Limited.
2. Dr. H.C. Mehrotra, Dr. S.P. Goyal, 2020, Income Tax and Practice, 61st Edition, Sahitya Bhawan Publications, India.
3. Lakhota R N, Subhash Lakhota, 2017, How To Save Income Tax through Tax Planning, Jain Book Depot, New Delhi.
4. Lakhota R N, 2016, Tax planning for NRIs, Jain Book Depot, New Delhi.
5. Shanbhag A N and Sandeep Shanbhag, 2014, Taxpayer to TaxSaver, Jain Book Depot, New Delhi.

E-Learning Resources

www.incometaxindia.gov.in

www.taxsmile.com

www.law.incometaxindia.gov.in

www.taxmanagementindia.com

www.classcentral.com

Pedagogy : Lecture, Exercise (Both Individual and Group), Assignment from Practical life.

Break up of questions for theory and problem: 20:80

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3
CO2	3	3	3	2	3
CO3	3	3	3	2	3
CO4	3	3	3	2	3
CO5	3	3	3	3	3

AVERAGE	3	3	2.8	2	3
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SEMESTER I

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

TOTAL HOURS :90

SUB CODE: 20PAFCT1003

CREDIT: 4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Provide knowledge in quantitative methods and applications
- CO 2: Apply various tools in research.
- CO 3: Offer expertise in quantitative analysis.
- CO 4: Interpret the results using correlation and regression analysis.
- CO 5: Apply operations research technique in problem solving.

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Learn the theory of Probability, Decision environment and Decision tree.
CO2	Explain the various Sampling methods and techniques.
CO3	Apply the skill of Testing of Hypothesis in various sample sizes.
CO4	Solve the various problems on Network, PERT and CPM.
CO5	Prepare Linear programming models and solving problems on Assignment.

UNIT I

20 HRS

Theory of probability -Probability rules -Probability distribution -Binomial, Poisson and Normal. Statistical decision theory -Decision environment -decision making under certainty and uncertainty and risk conditions -EMV, EOL and marginal analysis -value of perfect information - Decision tree analysis.

UNIT II

15 HRS

Sampling-Meaning of random sample -sampling methods -Sampling error and standard error relationship between sample size and standard error Sampling distribution -characteristics- central limit theorem - estimating population parameters - point and interval estimates - Multivariate analysis -Factor, Cluster and Discriminant analysis

UNIT III

20 HRS

Testing hypothesis -testing of proportions and means -large samples -small samples –one tailed and two tailed tests -testing differences between mean and proportions -errors in hypothesis testing -chi square distribution -characteristics -applications -test of independence and tests of goodness of fit - inferences - F distribution- testing of population variance- analysis of variance –one way and two way.

UNIT IV

20 HRS

Linear programming Graphic and Simplex models -Maximization - Transportation – Feasible solution – Non-degenerate Basic Feasible solution – Unbalanced Transportation – Test of optimality.

UNIT V

15 HRS

Assignment – Mathematical formulation – Unbalanced assignment – Hungarian Method - Network Model – Basic terminologies – ES, EF, LS and LF – Critical Path Method – Project Evaluation and Review Technique.

Note: The proportion between theory and problems shall be 20: 80

Recommended Texts:

1. Gupta S P, 2012, Statistical Methods, Sultan Chand & Sons, New Delhi.
2. P.R.Vittal, 2003, Quantitative techniques, Margham Publications.
3. N P Agarwal and Sonia Agarwal, 2009, Operations Research & Quantitative Techniques, R B S A Publishers, India.
4. Anand Sharma, 2017, Quantitative Techniques for Decision making, Himalaya Publishing House, New Delhi.
5. Kanti Swarup, P. K. Gupta, Man Mohan, 2014, Operations Research, Sulthan chand.

Book References

1. I. Levin Richard, H. Siddiqui Masood, S. Rubin David and Rastogi Sanjay, 2017, Statistics for Management, Eighth Edition, Pearson Education, New Delhi.
2. D.C. Sancheti and V. K. Kapoor, 2017, Statistics, Sultan Chand & Sons, New Delhi.
3. Richard Arnold Johnson, Dean W. Wichern, 2015, Applied Multivariate Statistical Analysis, 6th edition, Pearson Education India.
4. Joseph F Hair, Rolph E. Anderson, Ronald L. Tathern & William C Black, 2013, Multivariate

Data Analysis, Pearson Education, New Delhi.

5. C.R. Kothari, 2013, Quantitative Techniques, 3rd Edition, Vikas Publishing House.

E- Learning resources

www.aiu.edu

www.duxbury.com

www.openlearningworld.com

<https://hbsp.harvard.edu>

<https://www.coursera.org>

Pedagogy: Lecture, Exercise, Discussion on various tools, Seminar.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	2	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.8	3	3	3	3

**SEMESTER I
FUNDAMENTALS OF INFORMATION TECHNOLOGY**

TOTALHOURS :90

SUB CODE: 20PAFCP1004

CREDIT: 4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1 : Equip the students, software friendly to fit in their work environment.
- CO2 : Acquiring skills to use various application software in advance level.
- CO 3 : Able to prepare Data analysis, statistical inference, preparing Reports to real time solution.
- CO 4: Creating relational databases and developing coding for required output.
- CO 5: Developing skills in digital communication and compliance such e-filing of tax return, online payment etc.

COURSE OUTCOME

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Operate Computers at ease in their work environment.
CO2	Acquire skills to mail merge , draft documents and to prepare reports using PowerPoint.
CO3	Able to prepare Data analysis, preparing Reports, Cash Budget and Break-even analysis using MS-Excel.
CO4	Create files of relationship like Debtors, creating forms of data entry and editing, file handling using MS Access.
CO5	Develop skills in communication through e-mail and to surf in internet.
CO6	Expert skill in using application software in accounting and Statistical packages.

Fundamentals Of Information Technology: List Of Practical Experiments.

MS Word

- Creating Mail merged documents in MS WORD for example, Interview call letters
- Creating tables, Page format and web documents.

MS Excel

- Creating a Cash budget in MS-EXCEL
- Draw a break even analysis graph in EXCEL
- Application of V/H look up and validation.
- Calculate the NPV of projects using EXCEL
- Drawing pivot table, various types of graph in EXCEL

MS Access

- Using the query generator to extract data
- Update files in MS-Access
- Creating different objects in MS Access, Tables, Forms and Reports.
- Use reports to generate summaries in Ms-Access

TALLY ERP

- Preparation of Ledger Accounts, Trial balance and Balance sheet through Tally
- Preparation of Ratio analysis, Budget and Cash flow analysis through Tally
- GST in Tally ERP

SPSS

- Computation of Means and Standard deviation through SPSS package
- Computing Correlation and Regression through SPSS Package
- Preparation of Charts and Diagrams through SPSS Package
- Practice of various statistical analysis through SPSS.

e-Filing

- e-Filing- ITRs - Online application of PAN and XBRL Taxonomy (Practice only)

E-Learning Resources

www.gurukpo.com/admin/bookpdf/66.pdf

www.springer.com

www.emeraldinsight.com

www.openlearningworld.com

www.classcentral.com

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	2
CO2	3	3	3	2	3
CO3	3	3	3	2	3
CO4	3	3	3	2	3
CO5	3	3	2	3	3
AVERAGE	3	3	2.8	2	2.8

SEMESTER I
MANAGERIAL ECONOMICS
(CORE ELECTIVE I)

TOTAL HOURS :90

SUB CODE: 20PAFET1001

CREDIT: 3

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Offer expertise and knowledge on the application of economic theories
- CO 2: Understand the concepts to business decisions.
- CO 3: Allocate resources in various economic situations for effective capacity utilization.
- CO 4: Analyze Markets and its strategy
- CO 5: Understand about various Market forms, pricing methods and objectives.

COURSE OUTCOMES

On completion of the course the students will be able to

CO	CO Statement
CO1	Understand the methods of managerial economics and theory of the firm.
CO2	Understand the concept and analysis the demand forecasting.
CO3	Analyze the resource allocation in various economic levels for effective capacity utilization.
CO4	Evaluate various market structure and its strategy with effect of various consumer behavior patterns.
CO5	Describe the various market forms and pricing methods with their objectives.

UNIT I

15 HRS

The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis -Approach to managerial decision making and the theory of firm.

UNIT II

20 HRS

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods.

UNIT III

20 HRS

Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis -Economics of size and capacity utilization input -output –analysis.

UNIT IV

15 HRS

Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting- Theory of Consumer behaviour

UNIT V

20 HRS

Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing- Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and restrictive trade practices.

Recommended Texts:

1. Dr. S. Sankaran, 2013, Managerial Economics, Margham Publications, Chennai.
2. Dwivedi D N, 2015, Managerial Economics, Vikas Publications, New Delhi.
3. Keat Paul, K Young Philip, Erfle Steve, College Dickinson, Banerjee Sreejatha, 2017, Managerial Economics, 7th Edition, Pearson Education, New Delhi.
4. R.L. Varshney, 2014, Managerial Economics, Sultan Chand & Sons, India.
5. Piyali Ghosh Geetika, Purba Roy Chowdhury, 2017, Managerial Economics, 3rd Edition, McGraw Hill Education, India.

Book References

1. Peterson, 2006, Managerial Economics, 4th Edition, Pearson Education, New Delhi.
2. V Mote, Samuel Paul, G. Gupta, 2017, Managerial Economics: Concepts and Cases, McGraw Hill Education; New edition, India.
3. Sampat Mukherjee, 2009, Business and Managerial Economics, New Central Book Agency.
4. T R Jain and L M Gupta, 2020, Managerial Economics, VK Global Publications Pvt Ltd, India.
5. Deepakshi Gupta, 2019, Managerial Economics, Dreamtech Press, India.

E-Learning Resources

www.emeraldinsight.com

www.taylorandfrancis.com

www.oxfordjournals.org

www.edx.org

www.pnw.edu

Pedagogy: Lecture, ICT, Group discussion, Seminar.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	3
CO2	2	2	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3
AVERAGE	2.6	2.8	2.4	3	3

SEMESTER II

FINANCIAL AND COST AUDIT

TOTALHOURS :90

SUB CODE: 20PAFCT2004

CREDIT: 4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Provide expertise in the procedures and methods of financial audit.
- CO 2: Provide expertise in the procedures and methods of cost audit.
- CO 3: Expertise in cost audit planning.
- CO 4: Strengthen the knowledge of Internal control system of cost and financial audit
- CO 5: Prepare Audit working papers .

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Understand the essentials and importance of an audit report.
CO2	Evaluate the methods and concept of cost audit.
CO3	Analyze the cost audit planning and its requirements.
CO4	Understand the internal control system of financial and cost audit.
CO5	Understand the cost audit working papers and report rules.

UNIT I

15 HRS

Financial audit – nature and scope – essentials of Company audit – Revenue and Capital transactions – duties and liabilities of auditors – importance of audit report.

UNIT II

20 HRS

Evolution of cost audit- cost audit- concepts- objectives and Scope- cost audit Vs financial audit- cost audit as aid to the Management Cost auditor- his appointment- Rights, powers, duties and Responsibilities- financial Auditor- cost auditor- Internal Auditor-Relationship.

UNIT III

15 HRS

Cost audit planning- Familiarization with industry and systems and schemes- Requirements of cost audit, its importance Preparations, model plan and routine.

UNIT IV

20 HRS

Internal control system relating to financial audit and cost audit-Evaluation of internal control system- Accounting and budgetary Control- capacity utilization and inventory control.

UNIT V

20 HRS

Cost audit working papers and notes- cost audit - report Rules- contents and Para wise Illustrations- notes and Qualifications- distinction and examples.

Recommended Text:

1. Ramanathan, 1991, “ Cost and Management Audit”, Tata McGraw Hill
2. Gupta, 2004, “ Contemporary auditing”, Tata McGraw Hill
3. P. K Mehta ,2015, Cost auditing ,SBPD Publishing house
4. M.L. Agrawal and Dr. K.L. Gupta, 2018,Cost Analysis and Control, Sahitya Bhawan Publications.
5. Auditing and cost accounting ,2, june 2014,Anoop pant ,Random publications.

Book References

1. DuttaChowdhury: 2001,“cost audit and management audit” Tata Mc Graw Hill
2. Philip. I. Deliese and Others: 1990, Montgomery’s auditing, John Wiley and sons
3. Rathnam:2019, Cost audit and management audit, KitabMahal
4. Tandon:2007, Practical Auditing- S.Chand and Co
5. N.G.Shankar, 2018, A Handbook on Internal Audit, Institute of directors(IOD)

E-Learning Resources

www.futureaccountant.com

www.myicwai.com

www.ce.cmu.edu

www.icami.in

Pedagogy : Lecture, Seminar, Group discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3
AVERAGE	3	2.8	2.6	3	3

SEMESTER II
FINANCIAL MANAGEMENT

TOTALHOURS :90

SUB CODE: 20PAFCT2005

CREDIT:4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Understand the fundamentals of financial decision making and the role of Finance Manager.
- CO 2: Impart knowledge on various sources of finance.
- CO 3: Understand the cost of capital in wide aspects and risk-return relationship.
- CO 4: Elicit knowledge on the theories of capital structure and dividend.
- CO 5: Introduce operating, financial and combined leverage and take vital decisions thereon.

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Formulate financial decisions considering Risk and Return.
CO2	Identify and discuss the long term and short term sources of finance.
CO3	Compute the cost of debt, Equity, Preference share, retained earnings and Overall Cost of Capital.
CO4	Design an optimal capital structure for the firm.

CO5	Apply the concept of leverage in financial decision making.
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UNIT I

15 HRS

Financial management- objectives- functions, scope- Evolution, Interface of financial management with other areas - Environment of corporate finance.

UNIT II

20 HRS

Risk return analysis – Risk and Return: Certainty, uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk. Time value of money: Meaning, objectives, importance, TVM as a losing proposition, TVM as a gaining proposition, time preference for money, dimensions of time preference for money, discounting and compounding techniques – solving problems on time value of money.

Capital Structure theories – net income approach- net operating income approach – MM approach – Modern Approaches.

UNIT III

20 HRS

Cost of Debt – Cost of preference capital – Cost of equity capital - weighted average cost of capital- cost of capital and investment analysis-Financial and operating Leverage - EBIT - EPS analysis - Indifference Point

UNIT IV

20 HRS

Investment decisions – Investment appraisal methods – risk and uncertainty in Investment decisions – Capital rationing.

UNIT V

15 HRS

Dividend theories- issues in dividend policy- Dividend Relevance- Walter’s model- Gordon’s model- dividends and Uncertainty- dividend irrelevance- Modigliani and miller’s Approach- Dividend policy and market imperfections.

Note- The question paper should consists 60% problems and 40% theory questions.

Recommended Texts:

1. Financial Management, 2009, Sudharsana Reddy, Himalaya Publishing House
2. Khan and P.K. Jain,2017 “Financial management”, Tata McGraw Hill
3. Banerjee Bhabatosh.2015,Fundamental of financial management,, PHI Learning Private Limited

4. V.R.Palanivelu ,2018, ' Financial Management,S.Chand Publishing
5. P.M.Rao , 2004, Financial Management, Deep and Deep Publication.

Book References:

- 1.A.Murthy, Financial Management, Margam Publishers, Chennai
2. Periyasamy, Financial management, Vijay Nicole Imprints
3. I M Pandey, Financial management, Vikas publications, New Delhi.latest edition
4. Prasanna Chandra, Financial management; Theory and practice, Atlas McGraw Hill
5. Kohok M.A., Advanced Financial Management, Everest Publications.

E-Learning Resources

www.accountingstudyguide.com,

www.managementparadise.com

www.aicpa.org/

<http://businessfinancemag.com/>

<http://www.afajof.org/>

Pedagogy : Lecture, Exercises(Both Individual and group), Practical discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	2	3	2
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	2	3	3	3
AVERAGE	3	2.8	2.8	3	2.8

SEMESTER II

INCOME TAX LAW AND PRACTICE II

TOTALHOURS :90

SUB CODE: 20PAFCT2006

CREDIT:4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Learn the types of capital assets and their computation of tax liability.
- CO 2: Understand the various other sources of income.
- CO 3: Learn the Aggregation of Income and Clubbing of Income.

- CO 4: Know about the various types of deductions allowable under the Income Tax Act.
- CO 5: Plan to reduce the tax burden and to practice the e-filing of return and its process.

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Demonstrate the basic concepts in Capital gains and compute the taxable capital gain /loss.
CO2	Compute Income from Other sources..
CO3	Set-off and carry forward losses.
CO4	Compute the Taxable income by taking advantage of various deductions.
CO5	Apply the various provisions of deductions.

CO6	Apply the assessment procedures.
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UNIT I: Capital Gains

20 HRS

Capital asset – Types of capital asset and capital gains – Transfer – Overview of transactions not considered as transfer - Computation of capital gains – Exemptions from capital gains – sale of depreciable assets – slump sale – Problems on computation of capital gains

UNIT II: Income From Other Sources

15 HRS

Income chargeable under the head ‘Income from other sources’ – Taxation of dividends, gifts, property purchased for inadequate consideration or less than stamp duty value – winnings from race horses, crosswords, puzzles, games etc. - Problems on computation of income under income from other sources

UNIT III: Clubbing Provisions, Set Off And Carry Forward Of Losses

20 HRS

Rationale for clubbing – Clubbing provisions under the Income Tax Act viz Income of minor child, income of spouse, transfer of assets etc. – Set off and carry forward of losses – Intra-head and Inter-head adjustments – Carry forward and set off provisions under various heads of income

UNIT IV: Deductions From Gross Total Income

20 HRS

Overview of deductions from gross total income – Deductions under section 80C, 80CCC, 80CCD, 80D, 80DD, 80E, 80EE, 80G, 80GG, 80U, 10AA – Simple problems on Chapter VI-A Deductions – Rebates and Reliefs

UNIT V: Tax Planning & Assessment Procedure (An Overview)

15 HRS

Concept of tax planning – Tax planning vs Tax Evasion v Tax Avoidance v Tax Management – Assessment of individuals and their Tax liability . Meaning of firm - Residential status of firms – Partners’ remuneration and interest on capital u/s 40(b) – Simple problems on assessment of firms

Concept of assessment – Types of Assessment (Self assessment, scrutiny assessment, Best Judgment) – Permanent Account Number – E- Filing of Income Tax Returns – ITR Forms and practical aspects of filing ITR (with hands-on by a professional]

Note: The question paper should consists 80% problems and 20% theory questions

Recommended Texts

1. Dr.Preeti Rani Mittal,2021 Dr. Anshika Bansal, Income Tax Law and Practice, Sultan Chand & Sons.
2. V.P.Gaur and D.B. Narang, 2021 Income Tax, Kalyani Publishers
3. Vinod K. Singhania ,2021, Student’s Guide to Income tax, Taxmann Publications
4. Dr,Girish, Ahuja, ; 2021,Income Tax Act ,Wolters Kluwer India Pvt. LTd.
5. Dr.Vinod, singhania, 2020, Direct Taxes Ready Reckoner, Taxmann Publications

Book References

1. Hariharan N, 2020-2021, Income Tax and Practice, Vijay Nicole Imprints
2. Lakhotia R N, SubhashLakhotia, 2021,How To Save Income Tax through Tax Planning, Jain BookDepot, New Delhi
3. Shanbhag A N and Sandeep Shanbhag, 2020,Taxpayer to TaxSaver, Jain Book Depot, New Delhi
4. Lakhotia R N 2021, Tax planning for NRIs, Jain Book Depot, New Delhi
5. Dr.H.C., Mehrotra , S.P Goyal, 2021, Income tax law and practice, Sathiya bhavan publication

E-Learning Resources

- www.incometaxindia.gov.in
- www.taxsmile.com
- www.law.incometaxindia.gov.in
- www.taxmanagementindia.com
- www.icsi.edu.media

Pedagogy : Lecture, Exercise (Both Individual and Group), Assignment from Practical life.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	3	3	3	2	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3

CO5	3	3	3	3	3
AVERAGE	3	3	3	2.6	3

SEMESTER II

RESEARCH METHODOLOGY

TOTAL HOURS :90

SUB CODE: 20PAFCT2007

CREDIT:4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Understand basic concepts of research and components of a literature review process
- CO 2: Identify appropriate research hypothesis and sampling
- CO 3: Impart knowledge for enabling students to develop data analytics skills
- CO 4: Organize and conduct Statistical data, coding and editing
- CO 5: Prepare a research report

COURSE OUTCOME

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Learning the meaning of Research, its types, developing research design and acquiring skills to formulate research problems.
CO2	Acquiring knowledge of sampling techniques and formulating hypotheses.
CO3	Up-skilling data construction , collecting techniques and testing their validity and reliability
CO4	Developing skills in processing and analysis of data, applying various statistical tools using software packages.

CO5	Developing skills to draft a report.

UNIT I 20 HRS

Research -Meaning and purpose -types of research -Pure and applied, survey, case study experimental, exploratory -Research Design -Steps in selection and formulation of research problem-steps in research -review of literature.

UNIT II 15 HRS

Formulation of Hypothesis- Types, sources -Testing -sampling techniques- sampling error and sample size.

UNIT III 20 HRS

Methods of data collection -Primary and secondary data -observation -interview - questionnaire -construction of tools for data collection -testing validity and reliability -pilot study and pre-testing.

UNIT IV 20 HRS

Processing and analysis of data -editing -coding -transcription- tabulation -outline of statistical analysis -descriptive statistics -“Hypothesis testing using simple parametric and non-parametric tests” - Elements of processing through computers -packages for analysis.

UNIT V 15 HRS

Report writing -target audience -types of reports -contents of reports - styles and conventions in reporting -steps in drafting a report.

Recommended Texts

- 1.C R Kothari, 2019, Research Methodology, : Methods and Techniques, New Age Publication
2. R.Panneerselvam,2014,Research Methodology, PHI Learning Pvt.Ltd.,

3. O.R.Krishnaswamy and M.Ranganatham, 2009, Methodology of Research in Social Sciences, New Light Book House
4. Deepak chawla, Neena Sondhi,2009, Research methodology, Vikas Publishing House.
- 5.Kumar ,2014, Research methodology, PHI Learning

Book References

- 1 William C Emory, 2005, Business Research Methods, Richard D Irwin, NJ,
- 2 Donald R Cooper ,2000, Business Research Methods 7th Ed, McGraw Hill
- 3 Krishnaswami OR,2010, Methodology of Research for Social Science, Himalaya, Mumbai
- 4 Anderson J. et.al, 2011, Thesis and Assignment writing, Wiley Eastern
5. Research methods , 2001 ,Ram Ahuja,Rawat Publication

E-Learning Resources

www.tutorsindia.com

www.springer.com

www.authorstream.com

www.socialpsychology.org

www.opentextbooks.org.hk

Pedagogy : Lecture, Exercises(Both Individual and group), Practical discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	3	3	3

SEMESTER II

FINANCIAL MARKETS AND INSTITUTIONS (CORE ELECTIVE II)

TOTALHOURS :90

SUB CODE: 20PAFET2002

CREDIT:3

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Provide knowledge on financial markets and institutions
- CO 2: Impart knowledge on financial markets and institutions.
- CO 3: Update knowledge on Indian Treasury Bill market, REPOs and Government Bonds.
- CO 4: Develop skills in Capital Market, NIM and identify major issues in Indian Capital Market
- CO 5: Acquire knowledge on objectives and functions of Financial Service Institutions, Credit Rating Agencies, OTCEI and SEBI

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Learn the role, functions, characteristics of financial markets.
CO2	Acquire knowledge of Indian Money Markets, its instruments and RBI Directives of such issue.
CO3	Update knowledge on Indian Treasury Bill market, REPOs and Government Bonds.

CO4	Develop skills in the Capital Market, NIM and identify major issues in Indian Capital Market.
CO5	Acquire knowledge on objectives and functions of Financial Service Institutions, Credit Rating Agencies, OTCEI and SEBI.

UNIT I

15 HRS

Meaning, role, functions and constituents of financial markets – Financial instruments – Indian Money and Capital Markets – Money Market: Meaning, characteristics, objectives, importance, general functions and segments of money market – Characteristics of a developed money market – Money market Vs Capital market – Global money markets.

UNIT II

20 HRS

Profile of Indian money market – nature of dealings – participants – mode of operation – call money rates – Commercial Paper Market: meaning and features – Satellite Dealers – Commercial Bill Market: Meaning and importance – Developed Bill Market – shortcomings of Indian Bill Market – growth of Indian Bill Market – Bill Market Schemes – Failure of Bill Market Scheme Blues of bill discounting – RBI directives.

UNIT III

20 HRS

Certificate of Deposit Market: Meaning, features – time deposit Vs certificate of deposit – Role of DFHI and banks – Treasury Bills Market: Meaning and features – features of Indian treasury bills – Gilt-edged securities market: meaning and features – REPOS – Repo Accounting – Government bonds – important of gilt-edged market – criticisms.

UNIT IV

20 HRS

Capital market: meaning – Indian money market – Indian capital market – evaluation and growth – new financial instruments recent initiatives in the Indian capital market – major issues of Indian capital market – Capital market instruments – New Issues Market – meaning and features – NIM Vs secondary market – intermediaries in NIM.

UNIT V

15 HRS

Financial Service Institutions: Clearing Corporation of India – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL) – Investment Information and Credit Rating Agency of India Limited (ICRA) – Moody's Investor Service – S & P – Fitch ratings – OTCEI – NSDL – STCI – Financial Institutions: NHB – EXIM Bank – NABARD – Stock Exchange – functions and working.

Recommended Texts:

1. Dr.Gurusamy S, 2010, Financial Markets and Institutions, Vijay Nicole and Tata McGraw Hill

Company

2. Apte P G, 2020, International Financial Management, Tata McGraw Hill Company
3. Varshney P N and Mittal D K, 2015, Indian Financial System, Sultan Chand & Sons
4. Dr. Vinod kumar, 2021, Financial markets and institution, Taxmann publication
5. K. Natrajan, Gordan, 2016, Financial markets and service, Himalaya Publishing House

Book References:

1. Bhole L M, 2017, Financial Institutions and Markets, Tata McGraw Hill Company
2. John J Murphy, 2020, Technical Analysis of the Financial Markets, Prentice Hall Press (TR)
3. Kohmn Meir, 2000, Financial Institutions and Markets, Tata McGraw Hill Company
4. Avadhani V A, 2013, Capital Market Management, Himalaya Publishing Company
5. Khan M Y, 2019, Indian Financial System, Tata McGraw Hill Company

E-Learning Resources

www.indiacorporateadvisor.com

www.nse-india.com

www.nsdl.co.in

www.coursera.org › courses

www.udemy.com

Pedagogy : Lecture, Seminar, Case study and Group discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	3	3	3	3
CO3	3	2	3	2	3
CO4	3	3	3	3	2
CO5	3	3	3	2	3
AVERAGE	3	2.6	3	2.4	2.8

SEMESTER III

INDIRECT TAXES

TOTALHOURS :90

SUB CODE: 20PAFCT3008

CREDIT:4

L-T-P: 5-1-6

COURSE OBJECTIVE

CO 1: Know the distinction between Direct Tax and Indirect Tax

CO 2: Learn the related incidence of indirect tax.

CO 3: Understand the concept and procedures of Goods and Service Tax.

CO 4: Acquire knowledge on Customs duty.

CO 5: Develop skill on evaluation of Customs duty and duty drawback.

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Understand the various tax systems in India and know their rules and procedures.
CO2	Gather knowledge about GST in India including rate structure
CO3	Learn about the supply of goods and services
CO4	Learn registration procedures relating to GST, study the advance ruling offences and penalties.
CO5	Know about the organization of customs department, exemption and duty free zones.

UNIT I: Introduction to Taxation

15 HRS

History and Objectives of Taxation –Tax Systems in India – Direct & Indirect Taxes – Meaning and Types - Difference between direct and Indirect taxes- Powers of Union and States to levy taxes

UNIT II: GST- Overview & Concepts

15 HRS

History & Background of implementing GST – Need for GST- Business Impact on implementing GST – Benefits of GST-SGST-CGST and IGST – Taxes subsumed by GST–Important Definitions - Scope of Supply-Levy of GST (Normal Levy & Composition Levy) - Reverse Charge Mechanism - Rate Structure.

UNIT III: GST- Time, Place, Value of Supply & Input Tax Credit (**PROBLEMS**) 20 HRS
Time of Supply of Goods & Services – Changes in Rate of Tax – Place of Supply of Goods & Services (Domestic & International Transactions) – Value of Supply of Goods & Services – Inclusion & Exclusion in Transaction Value – Valuation in case of Relatives & Agents – Special Provision for Valuation – Reimbursement under GST–Input Tax Credit – Refunds.

UNIT IV: GST- Procedures, Assessment & Appeals 20 HRS
Registration - Documentation (Books & Records) – Returns –Payment of Taxes - Assessment and Audit – Demands and Recovery – Appeals and revision –Advance ruling Offences and Penalties – Important Transitional Provisions.

UNIT V: Customs Duty 20 HRS
The customs duty –Levy and collection of customs duty –Organisations of custom departments -Officers of customs – powers – Appellate Machinery – Infringement of the Law –Offences and penalties - Exemptions from duty Customs duty draw back – duties free Zones.

Note: The question paper should consist of 80% theory and 20% problems only from Unit III.

Recommended Texts:

1. Reddy T S and & Hariprasad Y Reddy,2017, Business Taxation, Margham Publications
2. V.Balachandran, 2019, Indirect Taxation, Sultan Chand & Sons.
3. Swetha Jain, 2020, GST Law & Practice Taxmann Publishers. July 2020
4. V.S.Datey-2020, GST-Input Tax Credit- Taxmann Publishers.
5. C.A.AnuragPandy, 2020 ,Law & Practice of GST- Sumedha Publication House.

Reference Books:

- 1.Ready Reckoner for all provisions of GST law, Jan 2021 ,Taxmann’s Publishers, 15th Edition,
- 2.GST Bare Act Incorporating (ACTs Alongwith Rules) 2021 Edition Updated as 1st FEBRUARY 2021 Paperback – 1 January 2020
3. Advanced Tax Laws - ICSI, Jan 2021.
- 4.Dr.Vandana Banger- 2017, Beginner's- Guide AadhayaPrakahana Publishers.
- 5.Dr.M.Govindarajan-July 2017, A Practical Guide-Centax publishers.

E-Learning Resources

1. www.gstjockey.com
2. www.gst.gov.in
3. [Http:gstpanacea.com](http://gstpanacea.com)
4. www.icaai.in
5. www.icmai.in

Pedagogy : Lecture, Exercises(Both Individual and group), Practical discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	3	3	3

SEMESTER III

INTERNATIONAL FINANCIAL MANAGEMENT

TOTALHOURS :90

SUB CODE: 20PAFCT3009

CREDIT:4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: To impart knowledge on source of financing
- CO 2: To gain knowledge on CAPM, IAPM and decision tree analysis.
- CO 3 To understand and apply the methods of appraisal of investment decisions
- CO 4: To analyze the risks involved in global level of financial operations.
- CO 5:To learn the various sources of short term finance.

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Acquire knowledge on International Financing Decision , Financing Overseas Subsidiary and Borrowing International Equity Investment.
CO2	Understand the concepts of CAPM, IAPM and decision tree analysis.
CO3	Understand the concept of International Project Appraisal.
CO4	Obtain knowledge on Capital structure Decisions across the countries.
CO5	Evaluate the sources of short term finance.

Designing a Global Financing Strategy - institutional Structure - Euro Currency Loan --
International Equity Markets - International Financing Decision - Financing Overseas Subsidiary -
Borrowing International Equity Investment - Syndicated Loans – Block Funds– Subsidized
Financing..Introduction of Role of Central Government in the Global Financial Environment

UNIT II

15 HRS

International Project Appraisal -- Issues involved in Investment Analysis – Profit and Rent Maximization
– Cross Border Investment Analysis – Discounted Cash Flows – Capital Asset Pricing Model(CAPM) –
International Asset Pricing Model(IAPM)- Regulations of GDRs and ADRs of Other Countries.

UNIT III

15 HRS

International Capital Budgeting – Methods – Present Value Analysis – Decision Tree Analysis –
Contingent Claim Analysis

UNIT IV

20 HRS Capital

Structure – Cost of Debt and equity Across Countries –Weighted Average Cost of Capital and
Assessment of Foreign Projects – Capital Structure Decision across the countries .Basic understanding
about Double Taxation Avoidance Agreement.

UNIT V

20 HRS

Multinational Working Capital Management –Sources of Short Term Financing – Current Asset
Management - International cash Management: - Inventory Management - Managing Blocked Currency
Trade.

Recommended Texts:

1. Sudharsana Reddy, 2010, Financial Management, Himalaya Publishing House
2. Apte P.G. 2018, International Financial Management, Seventh Edition, Tata McGraw Hill, New Delhi.
3. Dr.Gurusamy S,2018, ‘Global Financial Institutions’, Vijay Nicole and Tata McGraw Hill.
4. Alan C. Shapiro, Peter Moles , Dr. Jayanta Kumar Seal,2018, “ International Financial Management”, Wiley Publications.
5. Cheol S. Eun, Bruce G. Renice, 2019, “ International Financial Management” McGraw Hill Publications.

Book References:

1. Prasanna Chandra, 2016, Financial management; Theory and practice, Atlas MC Graw Hill
2. Jeff Madura, 2014, International Financial Management Abridged, 12E, Cengage Learning.

3. Glen, Ph.d. Arnold, 2012, Corporate Financial Management, Pearson Education.
4. V.S.Somanath, 2011, International Financial Management, K International Pvt. Ltd,
5. Sharan, Vyuptakesh,2011 , International Financial Management, Prentice-Hall Of India Pvt. Limited,

E-Learning Resources

www.internationalfinancemanagement.com

www.onlinelibrary.wiley.com

www.gurukpo.com

www.himpub.com

www.ncertbooks.guru.com

Pedagogy : Lecture, Seminar and ICT.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	3	3	3

SEMESTER III

ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS

TOTALHOURS :90

SUB CODE: 20PAFCT3010

CREDIT:4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Impart knowledge on various securities and its issue treatment.
- CO 2: Understand corporate formation methods and treatment.
- CO 3: Understand about holding and subsidiary and its accounting practices.
- CO 4 : Gain knowledge on Accounting Standards practices and IndAS.
- CO 5: Enhance accounting skill on price level changes, HRA and SRA.

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Gain knowledge on shares and debenture issue practice.
CO2	Understanding Underwriting and methods of valuation of goodwill and shares.
CO3	Acquire knowledge of Amalgamation, Absorption, Reconstruction and Liquidation and the procedure thereof.
CO4	Consolidate and prepare statements of Holding company with its Subsidiary company.
CO5	Update Accounting Standards practices and Ind AS.

UNIT I

15 HRS

Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI -Mandatory Accounting Standards (AS) issued by the ICAI.(AS1, AS2,AS3,AS10) Ind AS 1:Presentation of financial statements, Ind AS 16:Property Plant and Equipments, Ind AS 110: Consolidated financial statements, Ind AS 38:Intangible assets.(theory only)

UNIT II

20 HRS

Advanced problems in share capital and debenture transactions including underwriting -Valuation of goodwill and shares.

UNIT III

25 HRS

Amalgamation, absorption. Reconstruction (internal and external) schemes - Statements for liquidation of companies.

UNIT IV

20 HRS

Consolidated final statement of Holding companies and subsidiary companies –intercompany holdings and Owings -Treatment of dividends.

UNIT V

10 HRS

Accounting for price level changes -Social responsibility accounting(Theory only) -Human resources Accounting.(Theory only)

Note: The proportion between theory oriented and problem oriented questions in the University examination shall be 20:80

Recommended Texts:

1. S.P. Jain and K.L. Narang, 2014, Advanced Accounts, Ludhiana, Kalyani Publishers
2. R.L. Gupta and M. Radhaswamy, 2018, Advanced Accounts, Sultan Chand& Sons, New Delhi,
3. M.C. Shukla and T. S. Grewal, 2018, Advanced Accounts, New Delhi, S. Chand and Co.
4. T S Reddy, et.al. ,2016, Corporate Accounting, Chennai, Margam Publications
5. Dr.V.M. Nagarajan, 2018, Vidya Publications, Second Edition.

Book References

1. V.K.Goyal & Ruchi Goyal, 2018, PHI learning Pvt Ltd, New Delhi.
2. Dr. (Mrs.) Prashanta Athma,205, Mrs. Nanduri Rajyalaxmi , Advanced Corporate Accounting, Himalaya Publishing House, Delhi.

3. Dr.S.M. Shukla and Dr.K.L.Gupta,2018, Corporate Accounts, Sahitya Bhawan Publications, Agra.
4. D.K.Goel & Shelly Goel, 2015, Advanced Corporate Accounting, Arya Publications.
5. Anil Kumar., et al., 2017, Advanced Corporate Accounting, Himalaya Publishing House, Delhi.

E-Learning Resources

www.indiacorporateadvisor.com

www.iimcal.sc.in

www.futureaccountant.com

www.bmscw.edu.in

www.dreamslab.com.ar

Pedagogy: Lecture, Exercise (Individual), Group discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	3	3	3	3	3
CO3	2	3	3	2	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.8	3	2.8	2.8	3

SEMESTER III

WORKING CAPITAL MANAGEMENT (CORE ELECTIVE III)

TOTALHOURS :90

SUB CODE: 20PAFET3003

CREDIT:3

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: To learning the concept of working capital policy, risk-return trade off and developing skills to manage working capital
- CO2: To acquire knowledge of Cash budget, cash control and cash management methods.
- CO3: To up-skilling Inventory management, pricing of inventories its valuation, monitoring and control.
- CO4: To Develop skills in Receivable management, control and expert in collection policy.
- CO5: To update knowledge on financing current assets, trade credit and regulation of bank credit.

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Learn the concept of working capital policy, risk-return trade off and developing skills to manage working capital
CO2	Acquire knowledge of Cash budget, cash control and cash management methods
CO3	Up-skill Inventory management, pricing of inventories its valuation, monitoring and control.
CO4	Develop skills in Receivable management, control and expert in collection policy.
CO5	Update knowledge on financing current assets, trade credit and regulation of bank credit.

UNIT I

20 Hrs

Working Capital Policy: Overall Considerations – importance of Working Capital Management –Concept of Working Capital – Risk and Return Trade off Financing Capital Requirements – issues in working capital policy – size of Working Capital Forecasting & Management of Working capital.

UNIT II

15 Hrs

Cash Management: Importance – Factors influencing Cash Balance determining minimum cash balance – Cash Budgeting-Cash Control – Monitoring collections & disbursement – Cash Management Models.

UNIT III

20 Hrs

Inventory Management – Need for inventories & importance of its Management – Techniques for Managing Inventory – Different Models – ABC Analysis- Economic Ordering Quantity Model - Just -In-Time - FIFO and LIFO - Reorder Point – Pricing of raw materials and valuation of stock – Monitoring & control of inventories.

UNIT IV

15Hrs

Receivables management: Credit policy – Credit evaluation credit granting decisions – control receivables – collection policy.

UNIT V

15 Hrs

Financing Current Assets: Trade Credit – Short term Bank Finance – Commercial Paper –Public deposits – Committees on Working Capital – Regulation of Bank credit – Recommendation.

Note: The question paper should consist of 60% theory and 40% problems questions.

Recommended Texts:

- 1.A.Murthy, 2017, Working Capital Management, Margham Publications.
2. Periyasamy, 2016, Financial Management, Vijay Nicole Imprints.
- 3.Lorenzo A, 2017, Working Capital Management, Oxford University Press.
- 4.James S.Sagner, 2016,Working Capital Management, Wiley Publications.
5. Srinivasan S, 2015, “ Cash and Working capital management”, Vijay Nicole

Book References

1. Bhattacharya, 2008, WCM – Strategies & Techniques, Prentice Hall of India Pvt. Ltd
2. Ramamoorthy, V.E., 2016, Working Capital Management, IFMR, Chennai
3. Bhalla V K, 2014, “Working Capital Management”, Anmol Publishers, New Delhi
4. Anita Shukla, 2002, “ Working Capital Management”, RBSA Publishers
5. Hampton, John J, 1989, Working Capital Management, John Wiley and Sons Ltd; International Ed edition (April 5, 1989)

E-Learning Resources

www.slideshare.net

www.iif.edu

www.svtuition.org

www.corporatefinanceinstitute.com

www.accountingstudyguide.com

Pedagogy: Lecture, Exercise (Individual), Group discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	2	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.8	2.8	3	3	3

SEMESTER III

INSURANCE AND RISK MANAGEMENT (CORE ELECTIVE IV)

TOTAL HOURS :90

SUB CODE: 20PAFET3004

CREDIT:3

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: Understand the concept of risk and identifying, measuring risk.
- CO 2: Learn to manage the risk in business and worker's compensation.
- CO 3: Understand the risk management in different areas.
- CO 4: Acquire knowledge of risks in life, health and retirement plans.
- CO 5: Demonstrate knowledge of the risk management environment impacting business organizations and the importance of the impact of globalization

COURSE OUTCOME

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Understand the concept of risk and identifying, measuring risk.
CO2	Learn to manage the risk in business and worker's compensation.
CO3	Understand the risk management in different areas.
CO4	Acquire knowledge of risks in life, health and retirement plans.
CO5	Demonstrate knowledge of the risk management environment impacting business organizations and the importance of the impact of globalization.

UNIT I

15 HRS

Risk and risk management process - risk identification - evaluation - Risk Management Techniques -selecting and implementing risk management techniques.

UNIT II

20 HRS

Commercial risk management applications - property - liability-commercial property insurance different policies and contracts - business liability and risk management insurance - workers' compensation and

risk financing.

UNIT III

15 HRS

Personal risk management applications - property – liability - risk management for auto owners - risk management for homeowners.

UNIT IV

20 HRS

Risk management applications - loss of life - loss of health - retirement planning and annuities - employee benefits - financial and estate planning. Pricing of Insurance products.

UNIT V

20 HRS

Risk management environment - industry - functions and organisation of insurers - Government regulation of insurance sector - IRA - Privatization of insurance business in India - changes in Insurance Act - Insurance intermediaries insurance products pricing, claim valuation - Foreign insurers in India.

Recommended Texts:

1. Periyasamy P,2016, Insurance Management, Vijay Nicole Imprints
2. Periyasamy P, 2016,Risk Analysis and Insurance, Vijay Nicole Imprints
3. Williams; Heins,2017, “Risk Management and Insurance”, McGraw Hill
4. E. Rejda George and McNamara Michael,2019, “Risk Management and Insurance”, Pearson Education
5. David Whetten , 2019, “Risk Management and Insurance”, Pearson Education

Book References

- 1.Dorfman, 2012, “Introduction to Risk Management and Insurance”, Prentice Hall
2. Rejda, George E., 2014, “Principles of Risk Management and Insurance”, 6th Edn, Addison Wesley Longman
3. Sengupta Mrinal Chandra, 1997, Insurance Finance, Progressive Publishers, New Delhi
4. Dr.P.K.Gupta, 2017, Essentials of Insurance and Risk Management, Himalaya Publishing House
5. Alexander Melnikov, 2019, Risk Analysis in Finance and Insurance, Chapman and Hall/CRC

E- learning Resources

www.assochem.org

www.iata.org

www.iii.org

www.acacamps.org

www.resolver.com

Pedagogy : Lecture, Seminar, Practical discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	2.8	2.8	3	3

SEMESTER IV

BUSINESS ANALYTICS

TOTALHOURS :90

SUB CODE: 20PAFCT4011

CREDIT:4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1 Learn the Business Analytics model, fundamental concepts and tools to optimize business processes.
- CO 2 Acquire knowledge of various methods of data analysis and statistics and data modeling, sampling estimation and interference.
- CO 3: Understand Predictive analysis, forecasting techniques and learning about data warehousing and data mining.
- CO 4: Develop skills in data warehousing and exploring linear and non-linear optimization models.
- CO 5 :Update knowledge on decision making and identify factors influencing and developing decision making processes using quantitative tools and data analysis techniques.

COURSE OUTCOME

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Learn the Business Analytics model, fundamental concepts and tools to optimize business processes.
CO2	Acquire knowledge of various methods of data analysis and statistics and data modelling, sampling estimation and interference.
CO3	Understand Predictive analysis, forecasting techniques and learning about data warehousing and data mining.
CO4	Develop skills in data warehousing and exploring linear and non-linear optimization models.
CO5	Update knowledge on decision making and identify factors influencing and developing decision making process using quantitative tools and data analysis techniques.

UNIT I

15 HRS

Foundations of Business Analytics – Overview of the Business Analytics Model – Deployment of Business analytics model – Link Between strategy and the deployment of Business analytics model. – Business process and Business analytics – Optimizing the business processes.

UNIT II

20 HRS

Data Information and knowledge – Analyst’s role in Business analytics – Required competencies for the analyst -Descriptive Analytics. – Explorative methods - Fundamental tools and methods of data analysis and statistics, focusing on visual representations of data, descriptive statistical measures - probability distributions and data modeling, sampling and estimation, and statistical inference.

UNIT III

15 HRS

Predictive Analytics – development of different approaches for building and analyzing predictive models, applying regression and forecasting techniques, simulation and risk analysis, and an introduction to data warehousing and data mining.

UNIT IV

20 HRS

Introduction about Data Science and its process- Information about Cloud Data Store and industrial use.

UNIT V

20 HRS

Decision making and Problem solving – Decision Making Process – Conditions that influence decision making – Personal decision- making styles – Decision making with quantitative tools, focusing on philosophies, tools, and techniques of decision analysis.

Recommended Texts:

1. James R Evans,2019 , Business Analytics: Methods , Models and Decisions , 1st Edition, Pearson Education.
2. Prasad R N, 2018, Seema Acharya Fundamentals of Business Analytics, Wiley India Ltd.
- 3.U Dinesh Kumar, 2017, Fundamentals of Business Analytics, Wiley India Ltd.
4. Pang Ning Tan, 2018, Michael Steinbach, Anuj Karpatne and Vipin Kumar, Pearson Publishers.
5. Debra Paul Lynda Girvan , 2017, Business Analyst, BCS Learning &Development Ltd., New Delhi.

Book References

1. Gert.H.U.Laursen, Jesper, Thorlund, 2019, Business Analytics for Managers taking Business Intelligence Beyond Reporting, Wiley and SAS Business Series. John Wiley and Sons
2. S.Christian Albright and Wayne L. Winston, 2017, Business Analytics , Data Analysis and Decision making ,6th Edition, Cengage Learning.
3. Gert H . N. Larsen. and Jesper Thorlund, 2016, Business Analytics for Managers, 2nd Edition, Wiley.
4. Randy Bartlett, 2017, A Practitioner's Guide to Business Analytics, McGraw Hill.
5. Anil Maheswari, 2016, Data Analytics, McGraw Hill Education.

E-Learning Resources

www.businessanalytics.in

www.sas.com/india

www.capgemini.com

www.analyticsvidhya.com

www.ncertbooks.guru/m-com-books

Pedagogy : Lecture, Exercises(Both Individual and group), Practical discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	3	3	3	3	3
CO3	2	3	3	2	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.8	3	2.8	2.8	3

SEMESTER IV

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

TOTALHOURS :90

SUB CODE: 20PAFCT4012

CREDIT:4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1: To learn about the meaning of economic investment, financial investment and the different types of financial instruments.
- CO 2 : To describe the time value of money, calculate spot rates with forward rate, interest rate futures and bond duration.
- CO 3: To appraise the financial securities and its valuation
- CO 4 : To explain the various Portfolio theories and their importance
- CO 5: To compare the CAPM and APM

COURSE OUTCOME

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Learn about the meaning of economic investment, financial investment and the different types of financial instruments.
CO2	Describe the time value of money, calculate spot rates with forward rate, interest rate futures and bond duration.
CO3	Appraise the financial securities and its valuation.
CO4	Explain the various Portfolio theories and their importance.
CO5	Compare the CAPM and APM.

UNIT I

15 HRS

Investment: overview – Meaning, economic investment, financial investment, investment practice, features of investment, Savings Vs Investment, Factors and constraints of investment, Investment objectives, rules of stock investment, and sources of investment information. Financial securities: meaning, features of financial instruments, types of financial instruments, equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments, importance and drawbacks of bonds and debentures.

UNIT II

20 HRS

Time value of money - effective rate of interest – implicit rate of interest true rate of interest – doubling period. Time value of money and resource allocation: borrowing – lending – types of investment – market interest rates and prices – shifting resources across time – computing present value and future value – real asset investing - Continuous Compounding Technique

UNIT III

15 HRS

Valuation of financial securities: financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share – Derivatives and stock index futures: meaning of derivatives, factors of growth, function and limitations of derivatives market, categories of derivatives, FRA, benefits of derivatives, stock index futures. Fundamental analysis: meaning, features, analytical framework – global economic analysis, national economic analysis, national industry analysis and company analysis. Technical analysis: meaning, mechanism, importance and criticism techniques – arguments in favour and against technical analysis – charting techniques – types of charts

UNIT IV

20 HRS

Portfolio Management: portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance – portfolio management Vs wealth management – portfolio manager – meaning, types, functions, strategies, registration, capital adequacy – portfolio management framework – portfolio performance. Portfolio theory: portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, Indifference curve analysis, Random Walk Theory

UNIT V

20 HRS

Efficient Market Hypothesis: statement – assumptions – three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier – CAPM and APM: meaning, risk-free and risky securities – risk averse investor, objectives, assumptions, validity, components and criticism of CAPM – Capital market line – risk –return trade-off theory – determining market risk-return trade-off – components of risk-return trade-off, value additivity and CAPM – slope of CML – security market line – implications and limitations – Average Pricing Model – arbitrage - CAPM Vs APM – Portfolio return and risk: portfolio theory – diversification – Sharpe index model portfolio selection model – Sharpe optimal portfolio – alternative investment: meaning, features, alternative investment assets – wealth management – an overview. Multi Factor Model

Note: The question paper should consist of 60% theory and 40% problems questions.

Recommended Texts:

1. Dr.S.Gurusamy, 2017, Security Analysis and Portfolio Management , Vijay Nicole Imprints.
2. S. Kevin, 2015, Security Analysis and Portfolio Management, PHI Learning

- 3.M.Ranganatham, 2016, R.Madhumathi , Security Analysis and Portfolio Management, Second Edition, Pearson.
- 4.Prasanna Chandra, 2017, Investment Analysis and Portfolio Management, 5th Edition, McGraw Hill Education.
5. V.A.Avadhani, Security Analysis and Portfolio Management, 2017, 12th Revised Edition, Himalaya Publishing House.

Book References

1. Thomas , Samuel ,2017, Security analysis and portfolio management, Prentice Hall of India
2. Barua S K V Raghunathan and J R Verma,2011, Portfolio Management, Tata McGraw-Hill.
3. Francis J C, 2009, Investment Analysis and Management, McGraw-Hill
4. Russell J Fuller and J L Farrell Jr, 2005, Modern Investment and Security Analysis, McGraw-Hill Book Company, 1995
5. Suyash N Bhatt, 2011, Security Analysis and Portfolio Management, Wiley India Publications.

E-Learning Resources

1. www.bloomberg.com
2. www.wallstreetjournal.com
3. www.sebi.gov.in
4. www.studyfinance.com
5. www.researchgate.net
6. www.omneycontrol.com

Pedagogy : Lecture, Exercise (Both Individual and Group), Assignment from Practical life.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	3	3	3	3

SEMESTER IV

STRATEGIC COST MANAGEMENT

TOTALHOURS :90

SUB CODE: 20PAFCT4013

CREDIT:4

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1 Learn the Business strategic model, fundamental concepts and tools to optimize business processes.
- CO 2 Acquire knowledge of various business environment and government policies.
- CO 3: Understand various strategies and analyzing techniques.
- CO 4: Develop skills in marketing concepts, research and reporting.
- CO 5 :Update mathematical techniques in cost analysis and control, management relevant to Corporate administration.

COURSE OUTCOME

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Learn the Business strategic model, fundamental concepts and tools to optimize business processes.
CO2	Acquire knowledge of various business environments and government policies.
CO3	Understand various strategies and analyze techniques.
CO4	Develop skills in marketing concepts, research and reporting.
CO5	Update mathematical techniques in cost analysis and control, management relevant to Corporate administration.

UNIT I

15 HRS

Planning Environment – Forecasts trend and changes – Social, Political legal and technological impacts – Distribution channels and competitive forces – Public and Private Sector investment – International trade – prices and government policies for capacity expansion.

UNIT II

20 HRS

Strategies – Meaning and implications of corporate planning long range planning, business policy planning – Process of developing – strategic plan – SWOC Analysis – Strategies for stagnation Vs. Growth – Strategies for growth through expansion Vs. diversification, Acquisition and merger strategy, strategy of joint venture both in Indian and abroad.

UNIT III

15 HRS

Model Building – strategies in the development of models – Delphi Model, Econometric Model, Mathematical programming Model, Budgetary and Heuristic Model – Sensitivity analysis and characteristics of the model .

UNIT IV

20 HRS

Marketing concept objectives and framework – Linkage between strategic planning and marketing strategy – research and intelligence sources – control or application of management accounting in marketing – Analysis of marketing cost and profitability, pricing policies and strategies.

UNIT V

20 HRS

Distribution cost analysis and control – contribution analysis and product – Line profitability analysis – Evaluation of research information – Perfect, imperfect and Baye's Theorem.

Recommended Texts:

- 1 Prasanna Chandra, 2020, Strategic Financial Management, 2nd Edition, McGraw Hill.
2. Ghoush P.K., Dhingra, I.C., Rajan Nair, N., Mani K.P, 2002, “Advanced Management Accounting – Strategic Management”, Sultan Chand & Sons, New Delhi
- 3.Ravi M Kishore, 2017,Strategic Cost Management , Taxmann Publications.
4. Prasad L.M.,2002, “Business Policy: Strategic Management” Sultan Chand & Sons, New Delhi
- 5.John K Shank and Vijay Govindarajan, 2018, Strategic Cost Management, The new tool for Competitive advantage, Simon & Schuster

Book References

1. Blocher, 2016, "Cost Management: A Strategic Emphasis", Irwin/McGraw Hill
2. Doyle David, 2016, Cost Control : A Strategic Guide, Harcourt India Private Ltd.
3. Wilson, Richard M., 2009. "Strategic Cost Management", Aldershot Ashgate Publishers
4. N S Zad, 2021, Financial and Strategic Management, Taxmann Cracker.
5. Edward, 1998, "Cases and Readings in Strategic Cost Management for Use with Cost Management: A Strategic Emphasis", McGraw-Hill Higher Education

E-Learning Resources

www.indiacorporateadvisor.com

www.iimcal.sc.in

www.futureaccountant.com

<https://icmai.in/studentswebsite/Final-Papers.php>

[www. icai.org](http://www.icai.org)

Pedagogy : Lecture, Exercises(Both Individual and group), Practical discussion.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	2	3	3
CO3	2	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	2.8	3	2.8	3	3

SEMESTER IV

PROJECT PLUS VIVA VOCE

TOTALHOURS :90

SUB CODE: 20PAFPR4014

CREDIT:4

L-T-P: 5-1-6

- Students are instructed to select a topic in any of the following areas of Research related to Commerce like, Banking, Finance, Marketing, Entrepreneurial Development and Human Resource Management.
- They have to collect Review of Literature related to their topic by referring various National and International Journals.
- They have to prepare a Structured Questionnaire to collect samples.
- After collecting the required number of samples, they have to use the SPSS for doing the analysis of data collected.
- They will prepare a Project and submit.
- Viva - Voce will be Conducted by inviting an External Examiner from a Reputed Institution who is having more than 25 years of Experience in the teaching field in Commerce.

SEMESTER IV

ACCOUNTING FOR DECISION MAKING (CORE ELECTIVE V)

TOTALHOURS :90

SUB CODE: 20PAFET4005

CREDIT:3

L-T-P: 5-1-6

COURSE OBJECTIVES

- CO 1 Learning to do problems on CVP Analysis and decision making.
- CO 2 Evaluating the Cost concepts in Decision Making
- CO 3 Determining the Capital Investment decisions using various techniques.
- CO 4 Applying the methods of Transfer Pricing .
- CO 5 Analyzing the different approaches to Cost and Management analysis, ABC costing.

COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	CO Statement
CO1	Learn to do problems on CVP Analysis and decision making.
CO2	Evaluate the Cost concepts in Decision Making.
CO3	Determine the various cost reduction and control techniques by preparing different budgets.
CO4	Apply the methods of Transfer Pricing.
CO5	Analyze the different approaches to Cost and Management analysis, ABC costing.

UNIT I

20 HRS

Cost Volume Profit analysis and Decision Making – Pricing Decision under special circumstance – Make or Buy – Shutdown or continue – Export Vs Local Sale – Expand or contract decisions – Product Mix – Price Mix decisions.

UNIT II

15 HRS

Cost concepts in Decision Making – Incremental costing – Differential costing in managerial Decision making.

UNIT III

20 HRS

System for Cost control and reduction – Budgetary control – Meaning and need for Budget- Functional Budgets- Sales Budget- Production Budget- Administration expenses Budget – Selling and Distribution budget –Cash Budget - Fixed Budget and Flexible budget – Master budget – Zero Base Budgeting.

UNIT IV

20 HRS

Transfer pricing – Introduction – Objectives of Transfer Pricing – Methods of Transfer pricing – Transfer Pricing and Performance Measurement and Compensation Issues – Conflict between division and Company – Congruence.

UNIT V

15 HRS

Activity based approaches to Cost and Management Analysis – Activity Based Costing –Activity Based Management –Target costing – Cost ascertainment and pricing using Target Costing.

Note: The question paper should consist of 20% theory and 80% problems questions.

Recommended Texts:

1. Ravi M.Kishore,2018, Advanced Management Accounting, Taxmann Publications, New Delhi.
2. Dr. S. N. Maheswari, 2014,CA Sharad K Maheswari. Principles of Management Accounting, Sultan Chand & Sons.
3. CMA Intermediate Study Material – 2016, Cost and Management Accountancy , ICAI.
4. Jawaharlal and Seema Srivathsava, Manisha Singh, 2019, Cost Accounting- Text, Problems and Cases, McGraw Hill.
5. R.S.N.Pillai and Bagavathi, 2010, Cost Accounting, Revised Edition, S.Chand.

Book References

- 1.Duncan Williamson, 1996, Cost and Management Accounting, Prentice Hall of India
- 2.I.M.pandey, 2018, Management Accounting, Vikas Publications.
3. Ray H.Garrison, 2017, Managerial Accounting, TMH, New Delhi
4. Study Material, 2017, Advanced Management accounting – Institute of Chartered Accountants
- 5.Hornrgren, Foster, Datar & Gowing,2010, Cost Accounting: A Managerial Emphasis. 5th Canadian

Edition. Pearson Publications.

E-Learning Resources

www.futureaccountants.com

www.charteredaccountants.com.au

www.computerizedaccount.tripod.com

www.accountingstudyguide.com

www.icmai.in

Pedagogy: Lecture, Exercise, Discussion on various tools, Seminar.

MAPPING OF COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
AVERAGE	3	3	3	3	3