Commerce I Sem RUR Syllabus New.

MasterofCommerce(M.Com.)FirstSemester

CourseCode:HCT 1.1

FINANCIAL REPORTING –IND AS

ContinuousInternalAssessmentMarks:25 **Semester-End ExaminationMarks:75**

Course Credits	TeachingWorkload	TotalNo.ofTeachingHours
5	5 HoursperWeek	60

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

CourseOutcomes:

Aftersuccessfulcompletionofthiscourse,thestudentswillbeableto:

- Understand what are Indian Accounting Standards and road map for the implementation.
- Understand the overall requirement of the presentation of financial statements & interim financial reporting.
- Comprehend the criteria for revenue recognition and measurement based on accounting policies.
- Understand the select IND AS on assets and liabilities relevant for the preparation of financial statements.
- Demonstrate the preparation of financial statements based on IND AS.

Unit	Description	Hours
1.	**Introduction-** Need for convergence towards global standards- IFRS as global standards-benefits of convergence with IFRS-Development of IND AS - Commitment to IFRS converged IND AS - Division II of the schedule III of the companies act, 2013 -List of IND AS.	10
2.	**Module No. 2: Ind AS 1: Presentation of Financial Statements & IND AS 34: Interim Financial Reporting** **IND AS 1:** Introduction – Objectives – Scope – Definitions – Purpose of financial statements – Complete set of financial statements – General features of financial statements – Structure & Content of Balance Sheet - Statement of Profit or Loss - Statement of Changes in Equity, and Statement of Cash flow–significant difference between IND AS 1 & AS 1; **IND AS 34:** Introduction-scope-contents of interim financial reporting-period of presentation-recognition and measurement – significant difference between IND AS 34 & AS 25.	14
3.	**Module No. 3: Revenue from Contracts with Customers (IND AS 115) & Measurement based on Accounting PoliciesIND AS 115:** Introduction-scope-definitions-recognition-contract cost-presentation &disclosure; **IND AS 8:** Accounting Policies, Changes in Accounting Estimates and Errors IND AS 10 - Events after the Reporting Period.	12
4.	**Module No. 4: Ind AS on Assets & Liabilities of the Financial Statements:** Introduction - objective-scope-definitions-recognition & measurement-presentation & disclosure of Ind AS 2: Inventories; Ind AS 16: Property, Plant and Equipment; Ind AS 116: Leases; Ind AS 23: Borrowing Costs; Ind AS 36: Impairment of Assets; Ind AS 38:	14

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	Intangible Assets; Ind AS 40: Investment Property; Ind AS 105: Non-Current Assets held for Sale and Discontinued Operations; Ind AS 19: Employee Benefits; Ind AS 37: Provisions, Contingent Liabilities and Contingent Assets.	
5.	**Module No. 5: Preparation of Financial Statements:** Introduction- Standalone v/s Consolidated Financial Statements, Problems on preparation of financial statements as per IND AS: Statement of Profit or Loss, Statement of Changes in Equity, Statement of Financial Position, and Statement of Cash flow-explanatory Notes.	**10**

RecommendedBooks

1. *ICAI study materials on Financial Reporting (Updated)*
2. *Dolphy D'Souza (2019), Indian Accounting Standards (Ind AS).*
3. *Indian Accounting Standards (Ind As), Interpretation, Issues and Practical Application, Snow White Publication Pvt. Ltd.*
4. *C.A Vinod Kumar Agarwal, IND AS (CA Final), AS Foundation Pune.*
5. *M.R Agrawal, Financial Reporting, Garima Publications, Jaipur 2019.*
6. *Taxmann's, Indian accounting standards (IND-AS), as amended by companies (Indian accounting standards) Amendment rules 2020 3rd Edition 2020.*
7. *M.P Vijay Kumar, Financial Reporting, Snow white publications, 3rd Edition 2021.*

Note: Latest edition of text books may be used.

MasterofCommerce(M.Com.)FirstSemester

CourseCode: HCT 1.2

MACRO ECONOMICS FOR BUSINESS DECISIONS

ContinuousInternalAssessmentMarks:25 **Semester-End ExaminationMarks:75**

Course Credits	TeachingWorkload	TotalNo.ofTeachingHours
5	5 HoursperWeek	60

Pedagogy: ClassroomLectures,Tutorials,GroupDiscussion,Seminar, Assignment, Movie screening, Live telecast and CaseStudies.

CourseOutcomes:

Aftersuccessfulcompletionofthiscourse,thestudentswillbeableto:

- Apply key macro-economic variables and their behaviour; and enable them to critically evaluate different economies.
- Analyse the pattern of consumption.
- Chalk out monetary system and monetary policies.
- Understand the problems of growth and models of economic growth.
- Examine the policies of economic stability.

Unit	Description	Hours
1	**Introduction to Economics:** Macroeconomics and its interface with Business and Industry. Resources and Goals of an economic systems, Socialism, Capitalism and Mixed economy- Meaning, Features, Pros and Cons. National income and Product concept, Computation of National income and related aggregates, Problems in computation of National income.	12
2	**Consumption:** Meaning, Determinants, Marginal propensity to consume. Savings - Meaning, Determinants, Marginal propensity to save, Multiplier, Paradox of thrift, Income and Employment determination.	12
3	**Money and Monetary System:** Role of credit, Financial intermediaries (briefly), Level and Structure of Interest rates, Interest and Macroeconomic equilibrium, Central bank (RBI), Monetary Management and Policy. Fiscal policy – Objectives, Tools, Fiscal variables and the public debt, Co- ordination of Monetary and Fiscal policies.	12
4	**Economic Growth:** Factors determining economic growth, Economic growth models, Capital output ratio and Problems of growth.	12
5	**Policies towards Economic Stability:** Inflation, Types, Causes and Deflation, Control measures of inflation and Deflation, Conflicts between Growth and Stability.	12

RecommendedBooks

1. *GuptaG.S,MacroeconomicTheory,Tata Mc-GrawHill.*
2. *Samuelson, Paul,Economics,TMH.*
3. *DornbushR &FisherS,Macroeconomics,TMH.*
4. *BlanchardO.J&StanleyFischer, LecturesonMacro-economics,TMH.*

5. *DwivediDN,ManagerialEconomics,Vikaspublications.*
6. *K.Bhagawathi,Economicsof UnderdevelopedCountries,All IndiaTravelerBookSellerPubng.Co.*
7. *A.K.Agarwall,IndianEconomics–Problemsof Developmentandplanning,D.KPublishers.*
8. *RangarajanC,PrinciplesofMacroEconomics,TMH.*
9. *VaishM. C,MacroEconomic Theory,WilleyEastern.*
10. *SchultzeC.L,NationalIncomeAnalysis.*
11. *ShethM.L,MacroeconomicTheory, S.Chand.*
12. *FrankR.H, PrinciplesofMacroeconomics,TMH.*
13. *FischerandBlanchard, LectureranMacroeconomics,PHI.*
14. *Turnovsky,MethodsofMacroeconomicsDynamis,PHI.*

MasterofCommerce(M.Com.)FirstSemester

CourseCode:HCT 1.3

ORGANIZATIONALBEHAVIOUR

ContinuousInternalAssessmentMarks:25 **Semester-End ExaminationMarks:75**

Course Credits	Teaching Workload	TotalNo.ofTeachingHours
5	5 HoursperWeek	60

Pedagogy: ClassroomLectures,Tutorials,GroupDiscussion,Seminar,assignment, CaseStudies and Role Play.

CourseOutcomes:

Aftersuccessfulcompletionofthiscourse,thestudentswillbeableto:

- Analyzethecomplexitiesassociatedwith managing, guiding and controlling individual behaviour, group behaviour in theorganizationtowardsachieving organizationaleffectiveness;
- Identify and demonstrate skills required for working in groups, group dynamics,developingcommunication and;
- Comparetheappropriateframeworkforsolvingtheproblemsattheworkplace.
- Defines the proper way to behave and perform within organizations.

Unit	Description	Hours
1.	**Organizational Behaviour (OB):** Meaning and Definitions, Nature, Fundamental Concepts, Scope of OB, Challenges and Opportunities for Organization Behaviour, Contributing Disciplines to the field of OB.	10
2.	**Individual Behaviour:** Foundations of Individual Behaviour, **Personality**:Meaning and Definitions, Determination of Personality, Personality Traits, Personalitytheories; **Perception**: Meaning and Definitions, Perceptual Process, Factors influencingPerception,PerceptualBiases/Errors; **Learning**:conceptandtheoriesofLearning; **Attitude**: component, Functions, formation and Sources of Attitude, changes in attitude; **Values**: Types of Values.	14
3.	**Group Behaviour:** Determinants of Group behaviour, Nature and Concept of Group Formation, Stages of Group Formation. **Types of Groups:** Formal and Informal, Group Norms, Group Cohesiveness. **Leadership** – Concept and theories of leadership; leadership styles.	12
4.	**Linkage between Behavior and Management Functions – Power and Politics** – Meaning, Sources of Power, Use of Power. **Decision-Making:** Importance, Types, Steps and Approaches, Decision Making in Various Conditions. **Motivation** – Nature, Importance, Basic Motivation Process; Theories Relating to Motivation. **Communication** – Meaning, Types of communication, Communication process, Problems in Communication.	14

5.	**Organizational Culture, Change and Development- Organizational Culture:** Concept, Determinants and Changing the Culture. **Organizational Change:** Nature, Components of change, levels, importance, the Change process, types and Re-engineering, factors influencing organizational change and resistance to change. **Organizational Development:** Concept, characteristics, pre-requisites of effective OD programme, and Intervention Techniques and managerial implications.	10

RecommendedBooks

1. *Dr. S.SKhanka, OrganizationalBehaviour, SultanChand*
2. *EdgerScheier, OrganizationalPsychology, PHI, NewDelhi.*
3. *FredLuthans, OrganizationalBehaviour, McGrawHill, NewYork.*
4. *KAshwathappa, OrganizationalBehaviour, HimalayaPublishingHouse, Mumbai.*
5. *KeithDavis, HumanBehaviouratWork, PHI*
6. *RaoVSPandSatyanarayana, OrganizationalBehaviour*
7. *StephenPRobbins, OrganizationalBehaviour, PHI, NewDelhi.*
8. *UdayPareek, BehavioralProcessinOrganisation, OxfordandIBH, NewDelhi.*
9. *Uday, Pareek, BeyondManagement, OxfordandIBH, NewDelhi.*
10. *UmaSekharan, OrganizationalBehaviour, TMH, NewDelhi.*
11. *W.L.French, andBell, OrganizationalDevelopment, PHI, NewDelhi.*
12. *WarnerG.Bennis, ChangingOrganizations, TMH, NewDelhi.*

MasterofCommerce(M.Com.)FirstSemester

CourseCode:HCT 1.4

ENTERPRISE INFORMATION SYSTEM

ContinuousInternalAssessmentMarks:25 **Semester-End ExaminationMarks:75**

Course Credits	TeachingWorkload	TotalNo.ofTeachingHours
5	5 HoursperWeek	60

Pedagogy: ClassroomLectures,Tutorials,GroupDiscussion,Seminar,Assignment, CaseStudies etc.

CourseOutcomes:

After successful completion of this course, the students will be able to:

- Build an understanding on the concepts of Business Process, its automation and implementation.
- Grasp the knowledge about Integrated and Non-Integrated Systems.
- Comprehend the knowledge about various components of an Information Systems and its working.
- Comprehend the various aspects of risks and controls in E-commerce.
- Understand components and architecture of Core Banking Systems and Impact of related risks and controls.

Unit	Description	Hours
1	**Automated Business Processes:** Introduction to Enterprise Business Processes, Benefits, Risks and Controls; Diagrammatic representation of business processes using Flowcharts; Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets; Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000	15
2	**Financial and Accounting Systems:** Integrated (ERP) and non-integrated systems with related risks and controls; Business process modules and their integration with Financial and Accounting systems; Reporting Systems and MIS, Data Analytics and Business Intelligence in Banking; Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language); Applicable regulatory and compliance requirements.	15
3	**Information Systems and its Components:** Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls; Mapping of Organization structure with segregation of duties in Information Systems.	09
4	**E-Commerce, M-Commerce and Emerging Technologies**: Components and Architecture of E-Commerce and M-Commerce with related risks and controls; Business process flow with its related risks and controls; Applicable regulatory and compliance requirements; Emerging technologies with its related risks and controls.	10
5	**Core Banking Systems:** Components and Architecture of CBS and related	11

	risks and controls; Core modules of banking and Business process flow and its related risks and controls; Reporting Systems and MIS, Data Analytics and Business Intelligence; Applicable regulatory and compliance requirements.	

RecommendedBooks

1. *K. Chandrasekaran, Essentials of Cloud Computing, CRC Press.*
2. *Vinod Kumar Garg and N.K. Venkitakrishnan, Enterprise Resource Planning: Concepts and Practice, Prentice Hall India, 2nd Edition.*
3. *Adarsh, XBRL for Indian CA, Adi Publication.*
4. *ICAI Manual on Concurrent Audit of Banks (Latest Edition)*
5. *CISA Review Manual (Latest Edition), Information Systems Audit and Control Association Publication*

Note: Latest edition of text books may be used.

MasterofCommerce(M.Com.)FirstSemester

CourseCode:SCT 1.5 (A) COMBCT 11

DIRECT TAXES: PROCEDURE AND PRACTICE

ContinuousInternalAssessmentMarks:25 **Semester-End ExaminationMarks:75**

Course Credits	TeachingWorkload	TotalNo.ofTeachingHours
5	5 HoursperWeek	60

Pedagogy: ClassroomLectures,GroupDiscussion,Seminar,CaseStudies,FieldWorketc.

CourseOutcomes: Aftersuccessfulcompletionofthiscourse,thestudentswillbeableto:

- Know the need, scope and limitations of tax planning concept.
- Understand and apply the Tax Planning provisions with respect to various head of incomes of individual assesse.
- Analyse the income tax provisions on taxability of income of other persons in the hands of individual assesse.
- Determine the amount of TDS to be made on several kinds of incomes.
- Comprehend the advance tax payment procedures.

Unit	Description	Hours
1	**Introduction** - Concepts of Tax Planning - Tax Avoidance -Tax Evasion and Tax Management - Scope of Tax Planning - Need for Tax Planning - Limitations of Tax Planning -Tax Planning in Relation to Residential Status of Individuals. Relevant case studies and articles.	10
2	**Tax Planning in Relation to Various Heads of Income – I:** Introduction - Tax Planning Relating to Salary - Income from House Property - Profits and Gains of Business or Profession - Illustrative Problems. Relevant case studies and articles.	15
3	**Tax Planning in Relation to Various Heads of Income – II:** Introduction - Capital Gains and Income from Other Sources: Clubbing of Income of Other Persons in the Hands of Assessee. Illustrative Problems. Relevant case studies and articles.	15
4	**Deduction of Tax at Source:** Introduction - Deduction of Tax from Salary - Interest on Securities – Dividends - Interest Other than Interest on Securities - Winnings of Lottery or Crossword Puzzle - Winning from Horse Race and Deductions from Other Payments. Illustrative Problems. Relevant case studies and articles.	10
5	**Advance Payment of Tax :** Introduction - Installment of Advance Tax and Due Dates of Payment - Computation of Advance Tax Payable - Notice of Demand Issued by the Assessing Officer - Interest and Penalties - Illustrative Problems. Relevant case studies and articles.	10

RecommendedBooks:

1. *Girish Ahuja and Ravi Gupta, Direct Taxes - Law and Practice, Bharat Law House Pvt. Ltd., New Delhi.*
2. *Lakhotia, Corporate Tax Planning and Management, Vision Publishers.*

3. *Lal B.B., Direct Taxes, Kalyani Publications.*

4. *Lal B.B., N. Vashisht, Direct Taxes, Pearson Education.*

5. *Manoharan T.N., and Hari .G.R, Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai.*

6. *Mehrothra H.C. and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra.*

7. *Vinod K. Singhania and Kapil Singhania, Direct Taxes - Law and Practice, Taxmann Publications (P) Ltd., New Delhi.*

Note: Latest edition of Reference books may be used.

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CourseCode:SCT 1.5 (B) COMBCT 12

ADVANCED FINANCIAL MANAGEMENT

ContinuousInternalAssessmentMarks:25 **Semester-End ExaminationMarks:75**

Course Credits	TeachingWorkload	TotalNo.ofTeachingHours
5	5 HoursperWeek	60

Pedagogy: ClassroomLectures,GroupDiscussion,Seminar,CaseStudies,FieldWorketc.

CourseOutcomes: Aftersuccessfulcompletionofthiscourse,thestudentswillbeableto:

- Adopt tools to measure time value of money;
- Evaluate alternative projects by applying suitable capital budgeting techniques to take optimal investment decision;
- Devise an optimum capital structure;
- Determine the required working capital and
- Design an appropriate dividend policy.

Unit	Description	Hours
1	**Financial Management**: Nature, scope and objectives of financial management;Profit maximization vs. Wealth maximization; Emerging roles of finance Managers. Timevalueofmoney:theconcept,presentvalue,annuity,techniquesofdiscountinga ndcompounding.	10
2	**Investment Decisions**: Purpose of capital budgeting, process. Investment criteria-Internal rate return modified internal rate of return and discounted payback period. Capitalrationing;riskevaluationandsensitivityanalysis.	12
3	**Financing Decisions: Concept,** nature and significance of financing decision.Cost of capital: Types of cost of capital, weighted average cost of capital, marginal cost ofcapitalandinvestmentopportunity schedule.Capitalstructuretheories:netincome,netoperating income, traditional and M&M approach. ROI &ROE analysis.	14
4	**Working capital management**: Concept, characteristics, importance of WCM,Factorsinfluencingworkingcapitalrequirement;Computationthroughoper atingcycleapproach; Walker's four part theory of WCM, inventory management techniques – EOQ andreorderpoint,cashmanagementtheories.	12
5	**Dividend decision**: Why firms pay dividends; Legal and procedural aspects;Theoriesofdividendpolicy:relevanceandirrelevancedividenddecision. Dividendpolicies:stable dividend, stable payout and growth. Bonus shares and stock split, corporate dividendbehaviour.	12

RecommendedBooks:

1. *Jain, M. Y., Financial Management, Tata McGraw-Hill Publishing Company.*
2. *Kohok, M. A., Advanced Financial Management, Everest Publishing House.*
3. *Pandey I., Financial Management, Vikas Publishing House Private Limited, New Delhi.*

4. *Rao, A. P., Cases & Problems On Financial Management, Everest Publishing House.*
5. *Ravi, K., Financial Management, Taxman Allied Service.*
6. *Singh, S. N., Advanced Financial Management, Himalaya Publishing House.*

E-Resources:

1. *https://swayamprabha.gov.in/index.php/program/archive_he/7*
2. *https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_pg/392*
3. *http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6*