



PONDICHERRY UNIVERSITY

(A Central University under Ministry of Education, Govt. of India.)

School of Management

Department of Commerce

Course Structure & Syllabus

M.Com (Accounting & Taxation)

Choice Based Credit System (CBCS)

For the Candidates admitted in the Academic Year 2023-24

I. About the Department (Pondicherry Campus)

The Department of Commerce is one of the pioneering departments of Pondicherry University. Differentiating itself from the traditional M.Com course, the Department offers a specialized post-graduate course in Commerce, M.Com (Business Finance) with focus on 'Finance'. The Department aims at imparting in-depth knowledge and professional skills required for handling the "Finance Functions" of the various corporate enterprises. As there is a need for Accounting & Taxation Professionals in all sectors of economy, the Department introduced another specialized M.Com. (Accounting & Taxation) programme, from the academic year 2011-12. This is designed to cater to the man power requirements of Corporate Sectors having knowledge in the area of Accounting and Taxation. The Department also offers a Ph.D. programme and encourages research in the field of Accounting, Finance, Banking, Stock Markets and other related fields. The Department imparts knowledge through lectures, interactive sessions, case analysis, group discussions on contemporary themes, internship training & project work. Besides, career guidance & counselling, institute-industry interaction programme, application of ICT, industrial/field visits, educational tour and students' participation in academic activities of universities and other institutions are also arranged to give practical exposure to the students. The Department is supported by UGC under SAP (DRS) to achieve academic excellence with a thrust on one of the most contemporary areas in finance i.e. "Derivatives and Risk Management". The Award of SAP DAS - II is a proof of the capability of this Department and the team work. All faculty members in the Department are research guides. More than 400 publications in national and international journal are to the credit of the faculty of the Department. The Department has also conducted 4 international conferences, in addition to more than 20 national seminars and workshops.

PROGRAMMES OF STUDY

1. M.Com. (Business Finance)
2. M.Com. (Accounting & Taxation)
3. Ph.D. Commerce

ENTRANCE EXAMINATION - Admission will be based on the Central Universities Entrance Test (CUET), 2022

INFRASTRUCTURE FACILITIES

The Department is housed in the School of Management building with spacious air conditioned class rooms, overhead LCD projectors and well a equipped common computer lab with 50 computers (with internet connection). In addition, students access to on-line journals from Science Direct, EBSCO host, etc. also is available.

PLACEMENT

Commerce students are employed in various leading companies as well as in various national educational institutions. Our students are placed in the areas of Finance, Consultancies. Accounting and Taxation. Many more have undertaken research studies. Placement assistance is also provided by the Department.

II. M.Com. Programme Details:

Programme Objectives (POs):

With the vision *“to nurture the young brains, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow”*, Department of Commerce focuses on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open- mindedness, equitability and perseverance. The M.Com programme aims to provide:

As per the new structure, there are 22 Hardcore courses in all the 4 semester, 5 in I & II and 6 in III & IV. In addition, as per the area of interest, the students are required to choose 4 softcore papers from the pool of softcore papers given. Under Choice Based Credit System, students may also choose softcore courses not necessarily from the present department they can opt courses from other departments also to earn 12 credits. These courses will be available for students of all programmes, including students of parent department. Students of other Department may choose these courses subject to fulfilling of eligibility of criteria as laid down by the Department.

In the light of augmentation in the field of commerce and business, the overall structure of the course has been changed to widen the scope and depth of the course and inclusion of research paradigms of commerce stream. Further, the overall structure has been improved to provide an insight of research in commerce and interdisciplinary areas and to facilitate those students aspiring for pursuing research. The content of existing courses too has been revised in terms of including new and relevant topics of contemporary relevance. The suggestive readings are provided for each unit of the concerned course to provide a better facilitation for self study by the students. The course has been designed in line with outcome based approach which requires specification of Course Outcomes and Course Learning Outcomes.

The programme thus aims to provide students with the opportunity to develop and broaden their domain knowledge and skillsets in the area of finance, Accounting & Taxation besides management and leadership skills.

PROGRAM OUTCOME

- Provide a systematic and rigorous learning and exposure on conventional as well as contemporary areas in the discipline of commerce with a special focus in the areas of Accounting, Finance and other Quantitative techniques of decision making like Statistics, Financial Mathematics and Business Analytics.
- Imparting training to students to acquire an in-depth conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to finance, accounting and taxation related transactions of business units.
- Facilitate the students for conducting business, accounting and auditing practices, making them to know about the role of regulatory bodies in corporate and financial sectors.
- Managerial skill of the students is developed by adopting practical approaches such as case study, business games, assignment writing and application of digital technology. Helps in developing entrepreneurial skills in accounting and tax areas in the form of being consultants/practitioners.
- Students get adequate exposure to operational procedures in Finance, Marketing, Banking, Insurance, Accounting, Taxation, International Business and Financial Market Operations: Equity, Debt, Derivatives and Currency Market.

Programme Specific Outcomes (PSOs):

The M.Com course provides an extreme and rigorous base for teaching, research and allied business administration. It serves the needs of academics and prepares students for research and teaching. The course is well received in the industry and for years they have been serving the needs of managerial cadre in business and industry. M.Com Course offers research in diverse areas of Commerce discipline and has large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. Department of Commerce aligns itself with the overall vision of the University i.e. M.Com Course attempt to kindle their sense of —responsibility, honesty, conscience, justice — and above all commitment to human values.

This M.Com Course aims to upgrade the standards of teaching and research and deliver an education system that is a source of building wisdom thinking, integrity and commitment which are the need for national pride and public confidence.

PSO (Accounting and Taxation)

- ❖ Provide opportunity to gain knowledge on basic accounting principles and the latest application of management accounting principles in line with IFRS and International Accounting.
- ❖ Facilitating the development of decision making skills on cost & pricing methods, practical application of management accounting principles to facilitate the learners to clear professional accounting exams and to create carrier opportunities.
- ❖ To enhance the computer literacy and its applicability in business through E-commerce principles and Computerised Accounting through ERP & Tally and help to equip the learners as Accounting and Tax practitioners.
- ❖ Impart good exposure on both Pro-active Accounting areas and Reactive Accounting areas and enhancing the research aptitude FSA and Reporting valuation and Financial modelling, Strategic cost management.
- ❖ Fostering sensitivity towards Accounting and Taxation related issues and dilemmas and seeking resolutions successfully to prevent and maneuver financial shenanigan/ frauds by giving exposure on Forensic Accounting and comprehending professional ethics.

Programme Structure:

M.Com. programme is a two-year course divided into four-semesters. The course is of 90 Credits and for the award of degree a student will be required to complete the credits as per the University norm.

		Semester	Semester
Part – I	First Year	Semester I	Semester II
Part – II	Second Year	Semester III	Semester IV

Course Credit Scheme

Semester	Hard Core Courses			Soft Core Course (semester specific completion not necessary)			Total Credits
	No. of papers	Credits (L+T/P)	Total Credits	No. of papers	Credits (L+T/P)	Total Credits	
I	5	4	18		3	-	18 +
II	6	4	20		3		20 +
III	5	4	20		3		20+
IV	6	4	20		3		20+
Total Credits for the Course			78		4 *3 = 12	12	78+12= 90

* For each Hard Core Course there will be 4 lecture hours of teaching per week.

* One hour of class presentation / project work will be provided for each of M.Com Course.

* Duration of examination of each paper shall be 3 hours.

* Each paper will be of 100 marks out of which 60 marks shall be allocated for end semester examination and 40 marks for internal assessment.

Semester wise Details of M.Com. Course

Semester	Course Code	Title of the Paper	Hard/ Soft	Credit
I	COMM4101	Accounting Theory	H	4
	COMM4102	Income Tax Law and Practice	H	4
	COMM4103	International Financial Reporting Standard	H	4
	COMM4104	Financial Management	H	4
	COMM4105	Comprehensive Viva	H	2
II	COMM4201	Accounting for Decision Making	H	4
	COMM4202	Advanced Corporate Accounting	H	4
	COMM4203	Advanced Auditing	H	4
	COMM4204	GST and Customs Law	H	4
	COMM4205	Comprehensive Viva	H	2
	COMM4206	Business Internship	H	2
III	COMM5101	Public Finance	H	4
	COMM5102	Financial Statement Analysis	H	4
	COMM5103	Personal Tax Planning	H	4
	COMM5104	Strategic Cost Management	H	4
	COMM5105	Summer Project and Viva Voce	H	4
IV	COMM5201	Computerized Accounting	H	4
	COMM5202	Accounting for Derivatives	H	4
	COMM5203	International Taxation	H	4
	COMM5204	Forensic Accounting and Fraud Risk Management	H	4
	COMM5205	Comprehensive Viva	H	2
	COMM5206	Conferences/Workshops/Publications	H	2
		Total Hard Core Credit Requirement for M.Com		78
	Soft Core 1	S	3	
	Soft Core 2	S	3	
	Soft Core 3	S	3	
	Soft Core 4	S	3	
	SCOM	Total Soft Core Credit Requirement for M.Com*		12
		Overall Credit Requirements for M.Com		90

* The students are required to choose a minimum of 4 softcore papers from the pool of softcore papers given below. Under Choice Based Credit System, students may also choose softcore courses not necessarily from the parent department, they can opt courses from other departments also to earn 12 credits.

* These courses will be available for students of all programmes, including students of parent department.

* Students of other Department may choose these courses subject to fulfilling of eligibility of criteria as laid down by the Department.

POOL OF SOFT CORE COURSES

(APPLICABLE FROM THE ACADEMIC YEAR 2023-24 ONWARDS)

The Department of Commerce would offer courses from the pool of soft core courses to both BF and AT students depending upon the need of students and availability of professors.

1. Students who have done hard core course in any subject is not eligible to take soft core course in the same subject.
2. Students are free to take any number of soft courses from other departments; need not depend upon the courses from Department of Commerce.
3. Minimum 20 and maximum 60 students are permitted for each soft core course
4. Selection of students for a particular soft core course is to be made based on the merit list prepared from the eligibility test when more than 60 prefers to join.

Course Code	Title of the Paper	Soft/ Hard	Credit
Management and Decision			
SCOM01	Managerial Economics	S	3
SCOM02	Marketing Strategy	S	3
SCOM03	Human Resource Management	S	3
SCOM04	Strategic Management	S	3
SCOM05	Family Business Management	S	3
SCOM06	Direct and Indirect Tax Administration	S	3
SCOM07	Corporate Tax Planning and Management	S	3
Decision Tools and Techniques			
SCOM08	Machine Learning for Financial Decisions	S	3
SCOM09	Principles of Artificial Intelligence	S	3
SCOM10	Computer applications in Business	S	3
SCOM11	Research Methodology	S	3
SCOM12	Statistics for Business Decisions	S	3
SCOM13	Operations Research	S	3
Investment and Risk Management			
SCOM14	Stock and Forex Trading Lab	S	3
SCOM15	Multinational Financial Management	S	3
SCOM16	Fund Management in Commerce Banks	S	3
SCOM17	Commodity derivatives markets & applications	S	3
SCOM18	Investment Valuation	S	3
SCOM19	Financial Risk Management	S	3
SCOM20	Forensic Accounting and Fraud Risk Management	S	3
SCOM21	Personal Finance	S	3
SCOM22	Financial Derivatives (For students from AT and Other Departments)	S	3
Finance and Accounting			
SCOM23	Merchant Banking and Financial Services	S	3
SCOM24	Corporate Governance	S	3
SCOM25	Strategic Financial Management	S	3
SCOM26	International Accounting	S	3
General			
SCOM27	Value added courses (Only up to III Semester)	S	3
SCOM28	Entrepreneurship Development	S	3
SCOM29	Contemporary Legal Framework	S	3
	Softcore courses from Other Departments	S	3



**PONDICHERRY UNIVERSITY
M.COM ((ACCOUNTING & TAXATION) (CBCS) DEGREE PROGRAMME
EFFECTIVE FROM THE ACADEMIC YEAR 2023-24 BATCH ONWARDS**

PROGRAMME REGULATIONS

(To be Approved by Academic Council)

M.COM (ACCOUNTING & TAXATION) PROGRAMME REGULATIONS
Effective from the academic year 2023-24 batch onwards

AIM OF THE COURSE: The course aims at specializing in specific areas of core competence of Commerce studies i.e. Business Finance. This is an area where commerce students have edge over others. It is designed to impart in depth knowledge and professional skills required for handling the finance related activities of business entities and corporate enterprises.

ELIGIBILITY OF ADMISSION: Any B.Com degree with a minimum of 50% marks.

DURATION OF THE COURSE: The normal duration of the course is two years spread over four semesters. The student has to earn minimum 90 credits to complete the course.

MEDIUM: The Medium of instruction shall be English

COURSE STRUCTURE: The Course Structure comprises of Hard Core (78 Credits) and Soft Core (Minimum 12 Credits). A student is required to earn at least 90 credits to complete the course

EXAMINATION: Choice Based Credit System (CBCS) is followed in the department. The performance evaluation is based on grading. Grades are awarded at the end of each semester. The final Cumulative Grade Point Average is calculated based on the Grades obtained during the semester exams with the appropriate weightage based in respect of credits.

Distribution of marks between internal and end semester examination:

Internal Assessment - 40 marks

End Semester Examination – 60 marks

Internal Assessment: Internal Assessment is continuous and comprises of 40 marks. The assessment is based on:

- i. Internal Test 1 : 15 Marks
- ii. Internal Test 2 : 15 Marks
- iii. Assignment, seminar, quiz etc : 10 Marks

(The respective teacher can decide on the distribution of marks between seminar, assignment, quiz etc., out of 10 marks)

End Semester Examinations: The end semester examinations will be held for 100 marks and converted to 60 Marks, consisting of Theory, problems and practical depending upon the papers taught and question paper is set and valued by the concerned course teacher himself or herself. After declaration of results within seven days, students can approach the concerned course teacher and inspect the papers valuation. In case if any student is not satisfied with the valuation, they can apply to head of the Department after paying the prescribed fees for revaluation. The head of the department would follow the University regulation for revaluation.

PASSING CONDITION: The students should have a minimum of 40% marks in the End Semester Examination and a minimum of 50% marks in the internal and external put together to pass the examination. There are no minimum pass marks in internal assessment examination.

The failed and absentees of end semester examinations who have adequate attendance will get a chance to write the examination in the subsequent semester(s). Those who are not allowed to attend the examination due to shortage of attendance have to register the same course as and when it is offered and write the examination.

END SEMESTER EXAMINATIONS QUESTION PAPER PATTERN

Time: 3 Hours
100

Maximum Marks:

PART – A

(5 X 4 = 20 marks) - Answer All questions.

Objective:

- To test the conceptual understanding and subject Knowledge of students.

Rules:

- Questions should be from all Units of syllabus.
- Reproduction of words from syllabus in question should be avoided □ Both problems and theory questions can be asked.

PART-B

(5 X 12 = 60 marks) –EITHER OR type of questions.

Objective:

- To test the capability of application of concepts understood or knowledge acquired;

Rules:

- It is EITHER OR type of questions.
- Answers to these questions should be from independent thinking of students (there should not be any text book answers.
- Each Unit should have two questions in EITHER OR type; both questions are expected to be application of concepts learned by students.
- Direct Problems should not be asked in case of quantitative papers; application of concepts are to be asked (For example: i) Ratio analysis; students should be asked to write report to be submitted to Management on the financial performance through the calculated ratios; ii) Statistical Techniques: Students may be asked to use the calculated mean, standard deviation, probability for taking business decisions.)

PART – C

(1 X 20 = 20 Marks)- Case Study/Computer Based Practical/Skill Based Question Objective:

- To test the skill acquired / use of computer in solving problems/ capacity of understanding the situation and take decisions.

Rule:

- In case of quantitative papers, students can be asked to solve the problems through computer (For example; Income Tax paper: question can be given to prepare online ITR in computer; in case of Portfolio Management: question can be given to form a portfolio through various online resources available.)
- In case of theory papers, students can be given live cases from current economic/stock market/financial/accounting situations

MAXIMUM NUMBER OF YEARS PERMITTED AFTER COMPLETION OF SEMESTER-IV TO COMPLETE THE COURSE:

Two years under CBCS regulation.

GUIDELINES TO DEAL WITH ATTENDANCE SHORTAGE: The Students are permitted to proceed to the next semesters without break. A student who gets FA grade in a course due to insufficient attendance should repeat the course as and when it is offered. The minimum attendance requirement is 70% in each semester to recommend the student for writing the end semester examinations.

BUSINESS INTERNSHIP:

Business Internship has to be undertaken by the students during the first semester winter break for minimum of 15 days (15 days x 8 hours per day) with any registered business establishment (like MSME, Audit Firms, Stock Broking firms, Forex Traders, Company administration etc) after submitting the written information to the faculty advisor marking copy to Head of the Department. Petty shop or own business establishments are not allowed. It is the responsibility of students to identify and get approval from the business establishment. Students are expected to submit the certificate of internship from the responsible officer of the business establishment with its official seal and submit it along with the report consisting of day wise learnings during the internship to the faculty advisor. Faculty advisor would award marks for the report submitted after verification and assessment. In case of any fake or ingenuine internship certificates, the Department would recommend the University to withdraw certificates and degree issued by the University at any point of time. In case any student fails to get the minimum pass marks, she/he has to repeat/redo the internship after completing two years of M.Com during the odd semester. Mark sheet will be issued along with second semester papers.

CONFERENCES OR WORKSHOPS OR PUBLICATIONS:

Students would be awarded two credits for presenting research papers or participating in skill development/soft skill workshop or publication of research articles in SCOPUS indexed Journals by the faculty advisor after assessing and examining the research papers and participation certificates as per the details provided below. It is the responsibility of students to identify conferences/Workshop/publications in any areas of hard core papers included in M.Com Syllabus. Conferences/Workshop/Publications are related to soft core papers then they are not to be considered for awarding credit. Prior written information is to be submitted to faculty advisor to present research papers or participate in workshop or publish in journal. The assessment has to be done by the concerned faculty advisor by getting brief report with necessary certificates/evidences.

Research Conferences: Students should have presented research papers at least in two conferences organized by any University or Institute of National Importance, during their first three semesters after joining M. Com (Conferences organized by Colleges are not acceptable). Papers presented at conferences are to be in the areas of any hard-core papers included in M.Com syllabus. Research papers in the areas of soft-core papers are not to be considered for awarding credit.

Workshops: Students who are not able to present research papers should have participated in Skill Development or Soft Skill Workshops organized by any Universities or Institutions or Colleges in India or Abroad. Minimum duration of the Workshop either individually or aggregate of different workshops is to be 15 days. Faculty advisor would assess the participation certificates and examine the skill acquired by students and award credits based on the performance of students.

Publications: Students would be awarded two credits by the faculty advisor if he/she has published at least one research paper in any indexed journals during the first three semesters after joining M.Com in the areas of hard core papers included in M.Com syllabus. Publication in any other journals or related to soft core papers are not to be considered for awarding credits.

If any students is not able to present paper or participate in workshop or publish research papers, he/she would not be entitled to get pass certificate till they complete. Mark sheet will be issued along with fourth semester marks.

**PROGRAMME OUTCOMES &
COURSE SPECIFIC OUTCOMES**

DEPARTMENT OF COMMERCE, SCHOOL OF MANAGEMENT
PONDICHERRY UNIVERSITY
M. COM (ACCOUNTING & TAXATION) (CBCS) DEGREE PROGRAMME
PROGRAMME OUTCOME & COURSE SPECIFIC OUTCOME – MODEL
(APPLICABLE FROM THE ACADEMIC YEAR 2023-24 ONWARDS)

Semester	Course Code	Title of the Paper	Course Specific Outcome
I	COMM4101	Public Finance	Understanding various resource mobilization techniques Role of taxation and public policy Management and control of public expenditure Impart the knowledge on the key areas in public finance like resource mobilization, public expenditure policy for the good governance.
	COMM4102	Income Tax Law and Practice	Computation income Assessment of Tax Liabilities Basic provisions of International Taxation Create the capacity to manage various tax issues in their practical Life and help them to undertake advisory positions in any organization.
	COMM4103	International Financial Reporting Standard	Reporting of accounting information in line with the International Accounting Standard Computations of Accounting information's Harmonization of standards Expose the prevailing International Accounting and reporting Systems and to increase the employability of students in MNCs.
	COMM4104	Financial Management	Provides greater insights into the broad framework of Financial Management Create better understanding of present value, future value and Annuity concepts It also attempts to impart the skills necessary for making financial decisions Various decision making like, Investment, capital structure, working capital and dividend Able to make return analysis and risk analysis
	COMM4105	Comprehensive Viva	Recollect and comprehend the knowledge gained Learn the nuances of facing any interview Develop communication skills Gives finishing school experience Prompting presence of mind and critical thinking
II	COMM4201	Decisions Accounting	Helps to gain acquaintance with the principles of financial, Cost & Management Accounting and enable the students to take decisions using management accounting tools. Recall the importance of Management accounting and Imbibe critical thinking skills to analyze financial statements. Understanding the different costing methods and techniques and to build knowledge on new costing techniques for effective cost management. Able to determine Optimal managerial decisions like make or buy decisions, shut down or continue. Think critically and creatively about accounting issues and Communicate accounting information effectively in both written and oral form.
	COMM4202	Advanced Corporate Accounting	Computations of Goodwill and shares Making decisions on Amalgamation, absorption and reconstructions Calculations and reporting of income and balance sheets of holding and subsidiary companies To enable the students to understand and apply accounting procedure relating to Joint Stock Companies and Public utility undertakings.
	COMM4203	Advanced Auditing	Planning and execution of audit Implementation procedures of audit and forensic audit Understanding the audit regulations To acquire the ability to analyse current auditing practices. procedures and application of the same in auditing engagements
	COMM4204	GST and Customs Law	Understand the concept of Indirect Tax and Custom Laws and exemption of duties Build knowledge on concepts of GST and the implementation of GST in India Classify the Goods and services exempted from tax and understand the

			<p>procedures of registration and collection of tax.</p> <p>Develop knowledge about Input Tax credit, tax credit in special circumstances and Reverse Charge Mechanism.</p> <p>To understand the indirect tax provisions and recent amendments regarding indirect tax system in India.</p> <p>To get expert opinion to finalize management decisions in connection with various indirect tax issues.</p>
	COMM4205	Comprehensive Viva	<p>Recollect and comprehend the knowledge gained</p> <p>Learn the nuances of facing any interview</p> <p>Develop communication skills</p> <p>Gives finishing school experience</p> <p>Prompting presence of mind and critical thinking</p>
	COMM4206	Business Internship	
III	COMM5101	Accounting Theory	<p>Formulation, testing of accounting theory,</p> <p>Reporting practices of accounting information</p> <p>Understanding the relationship between Behavioral research and accounting</p> <p>This course is aimed at students who seek accounting as their profession or an area for research. This course is intended to develop an in-depth knowledge in the area of accounting and study the differences in accounting theory and practice.</p>
	COMM5102	Financial Statement Analysis	<p>Applications of financial statement analysis tools</p> <p>Financial forecasting</p> <p>Valuation of various items of financial statements</p> <p>This course provides an in-depth knowledge on the tools and techniques of analyzing financial statement.</p>
	COMM5103	Personal Tax Planning	<p>Understanding the basic concept of personal tax planning</p> <p>Application of tax provisions with respect residence, heads of income and investment</p> <p>Usages of personal tax planning tools</p> <p>To educate the students with the various tax planning measures and instruments and devices and management of personal tax matters</p>
	COMM5104	Strategic Cost Management	<p>Understanding the cost strategies</p> <p>Cost control and cost reduction</p> <p>Cost management for specific industry</p> <p>This paper provides advanced cost management tools and strategies for controlling and managing the cost in an organisation</p>
	COMM5105	Summer Project and Viva Voce	<p>Helps to identify the research issues/problem and Conduct independent research on a relevant topic in the field of commerce and business Finance.</p> <p>Learn the nuances of application skills Apply their knowledge and skills to solve real-world business problems.</p> <p>Develop skills of data collection and analysis Communicate their research findings effectively in a written report and oral presentation</p> <p>Gives exposure to establish contacts</p> <p>Prompting critical thinking and reviewing a problem and making report</p>
IV	COMM5201	Computerized Accounting	<p>Understanding the functions of accounting functions through computer</p> <p>Usage and application accounting software</p> <p>Valuations of financial information using computer</p> <p>The purpose of this course is to give hands-on experience to students on cloud computing and help them to maintain the accounts of a firm independently</p>
	COMM5202	Accounting for Derivatives	<p>Measurement and Valuations of derivatives</p> <p>Techniques of derivatives accounting</p> <p>Reporting practices of derivatives accounting</p> <p>Impart the knowledge on the derivatives accounting and its implications on the balance sheet items</p>
	COMM5203	International Taxation	<p>This course aims at providing basic concepts in international taxation and comparison of Indian tax system with international tax system</p> <p>Learning Outcomes Understanding the basic principles of international taxation Avoidance of double taxation Applications of international tax provisions on cross border merger and acquisition</p>
	COMM5204	Forensic Accounting and Fraud Risk Management	<p>Fraud Investigating and Managing the Fraud</p> <p>Supporting the criminal Prosecution in case of need</p> <p>To impart knowledge of using accounting and other tools to detect fraud and manage the fraud risk in the business organization.</p>

	COMM5205	Comprehensive Viva	Recollect and comprehend the knowledge gained Learn the nuances of facing any interview Develop communication skills Gives finishing school experience Prompting presence of mind and critical thinking
	COMM5206	Conferences/Workshops/Publications	

POOL OF SOFT CORE COURSES

COURSE SPECIFIC OUTCOME (APPLICABLE FROM THE ACADEMIC YEAR 2023-24 ONWARDS)

Course Code	Title of the Paper	Course Specific Outcome
Management and Decision		
SCOM01	Managerial Economics	<p>Demonstrate a comprehensive understanding of the core concepts and theories of managerial economics, including demand analysis, production and cost analysis, market structure, and pricing strategies.</p> <p>Apply their knowledge to solve real-world business problems, such as investment decisions, capital budgeting, and product pricing.</p> <p>Think critically and creatively about business issues, and develop innovative solutions to problems.</p> <p>Communicate their ideas and findings effectively in both written and oral form.</p> <p>Apply economic theory to analyze business problems and make informed decisions.</p>
SCOM02	Marketing Strategy	<p>Understand the key concepts and theories of marketing strategy.</p> <p>Apply their knowledge to develop and implement marketing strategies for a variety of products and services.</p> <p>Conduct market research and analyze market data to inform marketing decisions.</p> <p>Develop and manage marketing campaigns across a variety of channels.</p> <p>Evaluate the effectiveness of marketing strategies and campaigns.</p>
SCOM03	Human Resource Management	<p>Understand the key concepts and theories of human resource management (HRM).</p> <p>Apply HRM principles and practices to real-world business situations.</p> <p>Analyze and solve HRM problems effectively.</p> <p>Develop and implement HRM strategies to support organizational goals.</p> <p>Demonstrate ethical and responsible HRM practices.</p>
SCOM04	Strategic Management	<p>Understand the fundamental concepts and theories of strategic management.</p> <p>Analyze the internal and external environment of an organization to identify opportunities and threats.</p> <p>Formulate and implement effective strategies to achieve organizational goals.</p> <p>Evaluate the performance of strategies and make necessary adjustments.</p> <p>Demonstrate ethical and responsible decision-making in the context of strategic management.</p>
SCOM05	Family Business Management	<p>Understand the unique challenges and opportunities faced by family businesses.</p> <p>Apply their knowledge of business management principles to family businesses.</p> <p>Develop strategies for managing family businesses effectively.</p> <p>Communicate their ideas and findings effectively in both written and oral form.</p> <p>Think critically and creatively about family business issues.</p>
SCOM06	Direct and Indirect Tax Administration	<p>Demonstrate a comprehensive understanding of the various administrative and regulatory provisions of direct and indirect taxes in India.</p> <p>Gain exposure on different types of taxes.</p> <p>Understand the organisational setup of direct and indirect tax administration.</p> <p>Understand the settlement and composition under direct and indirect tax laws.</p> <p>Apply their knowledge to solve real-world tax problems.</p>
SCOM07	Corporate Tax Planning and Management	<p>Understand the basic concepts of corporate taxation in India, including the computation of taxable income and tax liability.</p> <p>Identify and analyze various tax planning strategies for corporations.</p> <p>Advise corporations on how to comply with tax laws and regulations.</p> <p>Prepare tax returns and other tax-related documents for corporations.</p> <p>Represent corporations in tax audits and other tax proceedings..</p>

Decision Tools and Techniques		
SCOM08	Machine Learning for Financial Decisions	<p>Understand the basic concepts and principles of machine learning.</p> <p>Apply machine learning algorithms to solve financial problems.</p> <p>Identify and apply the appropriate machine learning algorithm to a given financial problem.</p> <p>Evaluate the performance of machine learning models.</p> <p>Communicate machine learning findings effectively to stakeholders.</p>
SCOM09	Principles of Artificial Intelligence	<p>Define artificial intelligence (AI) and explain its key concepts and theories.</p> <p>Identify and apply a variety of AI techniques to solve real-world problems.</p> <p>Understand the ethical implications of AI and its impact on society.</p> <p>Think critically about AI and its applications.</p> <p>Evaluate AI research papers and identify promising new ideas.</p>
SCOM10	Computer applications in Business	<p>Demonstrate a comprehensive understanding of the fundamental concepts of computer applications in business.</p> <p>Use various business application software, such as word processing, spreadsheet, presentation, and database software.</p> <p>Apply their knowledge to use various computer applications to solve real-world business problems.</p> <p>Communicate their ideas and findings effectively in both written and oral form.</p> <p>Think critically and creatively about the use of computer applications in business.</p>
SCOM11	Research Methodology	<p>Understand the basic concepts and principles of research methodology.</p> <p>Identify and apply appropriate research methods to different types of research problems.</p> <p>Collect, analyze, and interpret data using appropriate statistical methods.</p> <p>Write research reports and articles in a clear and concise manner.</p> <p>Communicate research findings effectively to both academic and non-academic audiences</p>
SCOM12	Statistics for Business Decisions	<p>Understand the basic concepts and principles of statistics.</p> <p>Apply statistical methods to analyze business data and make informed business decisions.</p> <p>Communicate the results of statistical analysis effectively to both technical and non-technical audiences.</p> <p>Describe the different types of data and how to collect and organize them.</p> <p>Calculate and interpret descriptive statistics, such as mean, median, mode, standard deviation, and correlation coefficient.</p>
SCOM13	Operations Research	<p>Understand the fundamental concepts and principles of operations research.</p> <p>Formulate and solve real-world problems using operations research techniques.</p> <p>Apply operations research to various business functions, such as production, transportation, and inventory management.</p> <p>Use operations research software to solve complex problems.</p> <p>Communicate the results of operations research studies effectively.</p>
Investment and Risk Management		
SCOM14	Stock and Forex Trading Lab	<p>Understand the operations of the stock and forex markets.</p> <p>Apply their knowledge to trade stocks and currencies using a simulated trading platform.</p> <p>Analyze market data and trends to make informed trading decisions.</p> <p>Develop and implement trading strategies to manage risk and maximize profits.</p> <p>Use various trading tools and techniques to enhance their trading performance.</p>
SCOM15	Multinational Financial Management	<p>Demonstrate a comprehensive understanding of the unique challenges and opportunities facing multinational corporations in managing their finances.</p> <p>Apply their knowledge to make informed financial decisions in a global context.</p> <p>Analyze and interpret global financial markets and data.</p> <p>Assess and manage foreign exchange risk.</p> <p>Develop and implement global financing strategies.</p>
SCOM16	Fund Management in Commerce Banks	<p>Demonstrate a comprehensive understanding of the principles and practices of fund management in commercial banks.</p> <p>Apply their knowledge to manage the funds of commercial banks effectively.</p>

		<p>Analyze the financial performance of commercial banks and develop strategies to improve their performance.</p> <p>Make informed decisions about the allocation of funds and the investment of funds.</p> <p>Manage the risks associated with fund management in commercial banks.</p>
SCOM17	Commodity derivatives markets & applications	<p>Demonstrate a comprehensive understanding of the concepts of commodity derivatives markets and their applications.</p> <p>Apply their knowledge to the functioning of commodity exchanges and different types of commodity derivatives contracts.</p> <p>Analyze the risks and rewards associated with commodity derivatives trading.</p> <p>Develop strategies for hedging and speculation in commodity derivatives markets.</p> <p>Communicate their ideas and findings effectively on commodity derivatives markets and their applications.</p>
SCOM18	Investment Valuation	<p>Understand the different types of investments and their valuation methods.</p> <p>Apply various valuation techniques to different investment assets, such as stocks, bonds, and real estate.</p> <p>Conduct investment research and make informed investment decisions.</p> <p>Analyze the performance of investment portfolios and make necessary adjustments.</p> <p>Communicate their investment analysis and recommendations in a clear and concise manner.</p>
SCOM19	Financial Risk Management	<p>Demonstrate a comprehensive understanding of the different types of financial risks and the tools and techniques used to manage them.</p> <p>Apply their knowledge to identify, assess, and mitigate financial risks in real-world business settings.</p> <p>Communicate their understanding of financial risk management effectively in both written and oral form.</p> <p>Think critically and creatively about financial risks and develop innovative solutions to manage them.</p> <p>Demonstrate the research skills necessary to conduct independent research on financial risk management.</p>
SCOM20	Forensic Accounting and Fraud Risk Management	<p>Apply the knowledge of forensic accounting and fraud risk management to real-world business problems.</p> <p>Analyze business cases and develop solutions to fraud risk management problems.</p> <p>Communicate their ideas and findings effectively in written and oral form.</p> <p>Think critically and creatively about fraud risk management issues, and develop innovative solutions to problems.</p> <p>Conduct independent research in the field of forensic accounting and fraud risk management, and communicate their findings in a scholarly manner.</p>
SCOM21	Personal Finance	<p>Understand the fundamental concepts of personal finance, including budgeting, saving, investing, and insurance.</p> <p>Apply their knowledge to develop and implement a personal financial plan.</p> <p>Make informed financial decisions that are aligned with their personal goals and objectives.</p> <p>Evaluate and compare different financial products and services.</p> <p>Manage their financial resources effectively and efficiently.</p>
SCOM22	Financial Derivatives (For students from AT and Other Departments)	<p>Demonstrate a comprehensive understanding of the concepts and theories of equity derivatives.</p> <p>Apply their knowledge to price and hedge equity derivatives.</p> <p>Communicate their ideas and findings effectively in both written and oral form.</p> <p>Think critically and creatively about equity derivative markets.</p> <p>Demonstrate the research skills necessary to conduct independent research in the field of equity derivatives.</p>
Finance and Accounting		
SCOM23	Merchant Banking and Financial Services	<p>Understand the concept and role of merchant banking in the financial system.</p> <p>Identify the different types of merchant banking services and their features.</p> <p>Analyze the financial performance of companies and assess their creditworthiness.</p> <p>Structure and document merchant banking transactions.</p> <p>Advise companies on corporate finance and strategic matters.</p>
SCOM24	Corporate Governance	<p>Demonstrate a comprehensive understanding of the principles and practices of corporate governance.</p>

		<p>Apply their knowledge to analyze and evaluate corporate governance practices in different contexts.</p> <p>Identify and assess the risks associated with poor corporate governance.</p> <p>Develop and recommend corporate governance reforms that promote transparency, accountability, and sustainability.</p> <p>Communicate their ideas and findings on corporate governance effectively in both written and oral form.</p>
SCOM25	Strategic Financial Management	<p>Understand the theoretical and practical aspects of strategic financial management.</p> <p>Apply financial management concepts and tools to solve real-world business problems.</p> <p>Make informed financial decisions that align with the organization's strategic goals and objectives.</p> <p>Communicate financial information effectively to both internal and external stakeholders.</p> <p>Analyze the financial performance of an organization and identify areas for improvement.</p>
SCOM26	International Accounting	<p>Understand the key concepts and principles of international accounting.</p> <p>Apply their knowledge to prepare and analyze international financial statements.</p> <p>Understand the different accounting standards used in different countries.</p> <p>Identify and address the challenges of accounting for international transactions.</p> <p>Develop the skills necessary to work as an accountant in a multinational company.</p>
General		
SCOM27	Value added courses (Only up to III Semester)	<p>Discuss the key concepts and theories of banking and finance.</p> <p>Apply their knowledge to various banking and financial operations, such as deposit mobilization, loan processing, and investment management.</p> <p>Communicate the benefits and risks of various banking and financial products and services to their customers in a clear and concise manner.</p> <p>Provide customer service in a professional and efficient manner</p>
SCOM 30	Entrepreneurship Development	<p>Define and explain the key concepts and theories of entrepreneurship, such as entrepreneurial orientation, innovation, and risk-taking.</p> <p>Discuss the entrepreneurial process, including opportunity identification, business planning, and venture launch and management.</p> <p>Identify and assess business opportunities, taking into account factors such as market needs, competitive landscape, and financial resources.</p> <p>Develop and implement business plans, including setting goals and objectives, developing strategies, and forecasting financial performance.</p> <p>Manage entrepreneurial ventures, including making strategic decisions, managing resources, and leading teams</p>
SCOM 33	Contemporary Legal Framework	<p>Demonstrate an understanding of the key concepts and principles of contemporary legal frameworks that are relevant to business organizations.</p> <p>Identify and analyze the various legal issues that can arise in the course of business operations.</p> <p>Apply their knowledge of contemporary legal frameworks to solve real-world business problems.</p> <p>Communicate their ideas and findings effectively in both written and oral form on legal matters.</p> <p>Explain the key features of competition law, foreign exchange management law, consumer protection law, and environmental law.</p>
Softcore courses from Other Departments		

Mapping of POs & CSOs - HARD CORE Subjects

Sl · No	Program me Outcomes	COMM4101	COMM4102	COMM4103	COMM4104	COMM4105	COMM4201	COMM4202	COMM4203	COMM4204	COMM4205	COMM4206	COMM5101	COMM5102	COMM5103	COMM5104	COMM5105	COMM5201	COMM5202	COMM5203	COMM5204	COMM5205	COMM5206
1	PO1																						
2	PO2																						
3	PO3																						
4	PO4																						
5	PO5																						
6	PSO1																						
7	PSO2																						
8	PSO3																						
9	PSO4																						
10	PSO5																						
		Less Contributing					Moderately Contributing					Highly Contributing											
		1					2					3											

Mapping of POs & CSOs - SOFT CORE Subjects

Sl. No	Programme Outcomes	SCOM 01	SCOM 02	SCOM 03	SCOM 04	SCOM 05	SCOM 06	SCOM 07	SCOM 08	SCOM 09	SCOM 10	SCOM 11	SCOM 12	SCOM 13	SCOM 14	SCOM 15	SCOM 16	SCOM 17	SCOM 18	SCOM 19	SCOM 20	SCOM 21	SCOM 22	SCOM 23	SCOM 24	SCOM 25	SCOM 26	SCOM 27	SCOM 28	SCOM 29
1	PO1																													
2	PO2																													
3	PO3																													
4	PO4																													
5	PO5																													
6	PSO1																													
7	PSO2																													
8	PSO3																													
9	PSO4																													
10	PSO5																													

Less Contributing

1

Moderately Contributing

2

Highly Contributing

3

ODD SEMESTER

FIRST SEMESTER

M.Com (Accounting Taxation) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4101	ACCOUNTING THEORY - HC	4	4	40	60	100
Prerequisites	Basic knowledge on theories of accounting					
Learning Objectives	This course is aimed at students who seek accounting as their profession or an area for research. This course is indented to develop an in-depth knowledge in the area of accounting and study the differences in accounting theory and practice.					
Learning Outcomes	Formulation, testing of accounting theory Reporting practices of accounting information Understanding the relationship between Behavioural research and accounting					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Formulation, testing of accounting theory	L 1, L 2
CO 2	Reporting practices of accounting information	L 2
CO 3	Understanding the relationship between Behavioural research and accounting	L 3
CO 4	Knowing the differences in accounting theory and practice.	L 4
CO 5	Apply accounting knowledge to solve real-world business problems	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM4101: ACCOUNTING THEORY

Hard Core

4 Credits

Unit I	Theory and method
	Overview of Accounting Theory - Theory Formulation-Testing a theory- Accounting theory Construction- Pragmatic theories-Syntactic and Semantic theories-Normative theories-Positive theories. Measurement Theory: what is measurement- Scales-Permissible operations of scales-Types of Measurement-Reliability and Accuracy
Unit II	Accounting Under Ideal Conditions
	The Present Value Model Under Certainty-The Present Value Model Under Uncertainty- Historical Cost Accounting Revisited- The Decision Usefulness Approach to Financial Reporting- Single-Person Decision Theory The Rational, Risk-Averse Investor The Principle of Portfolio Diversification Increasing the Decision Usefulness of Financial Reporting- The Reaction of Professional Accounting Bodies to the Decision Usefulness Approach
Unit III	Efficient Securities Markets
	Implications of Efficient Securities Markets for Financial Reporting the Informativeness of Price- A Model of Cost of Capital- Information Asymmetry-The Value Relevance of Accounting information-The Measurement Approach to Decision Usefulness- Efficient Securities Market- Anomalies- Limits to Arbitrage- A Defense of Average Investor Rationality- Measurement Applications
Unit IV	Behavioural Research In accounting
	Development of Behavioural Accounting-The Brunswick Lens Model- - Probabilistic judgment – Accounting and Behaviour-Standard setting in a political environment-Development of Indian standard setting procedure- Theories of Regulation-Public interest theory-Regulatory capture theory- Private Interest theory-Standard setting approaches-Free or regulated market?
Unit V	Conceptual framework of accounting
	Information for decision making-Decision theory approach-Scientific criticisms of conceptual framework-Measurement of Assets and Liabilities- Subjective value-True economic value-Approximations of true value- Valuation Methods- Present value-Expected cash-historical cost-Market price-Special cases
Reference Books	Godfrey Jayne, Hodgson Allan, Holmes Scott., "Accounting theory" John Wiley and Sons Australia Limited
	Ahmed Riahi- Belkaoui "Accounting theory" Cengage Learning EMEA, 2004
	William R Scott Financial Accounting Theory , Pearson ,2015
	Harry I. Wolk, Michael G. Tearney Accounting theory: a conceptual and institutional approach South-Western College Pub., 2001.
	Harry I. Wolk, James L. Dodd, John J. Rozycki Accounting theory: conceptual issues in a political and economic environment Sage Publications, 2007.
Open Resources	
Tools and Softwares	

M.Com (Accounting Taxation) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4102	INCMOME TAX LAW AND PRACTICE	4	4	40	60	100
Prerequisites	Knowledge on Income Tax Act					
Learning Objectives	To create the capacity of the stakeholder to manage various tax issues for their practical Life and help them to undertake advisory positions in any organization.					
Methodology	Chalk and talk, Assignments, seminar, presentations					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Assessment of tax for person	L 1, L 2
CO 2	Thorough understanding about provisions relating to deductions	L 2
CO 3	Knowing the International perspectives of Taxation	L 3
CO 4	Advise taxpayers on income tax planning and compliance	L 4
CO 5	Represent taxpayers in income tax proceedings	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM4102: INCOME TAX LAW AND PRACTICE**Hard Core****4 Credits**

Unit I	Concept of Income Tax Concept of Income. Residential Status of the Individual, HUF, AOP, Firm & Company- Relationship between Residential Status and Taxable Income- Exempted Incomes. Direct Tax Reforms.
Unit II	Computation of Gross Total Income Income from Salary. Income from House Property. Business or Professional Income. Capital Gains and Income from Other Sources.
Unit III	Computation of Taxable Income Gross Total Income. Deductions. Set off and Carry forward of Losses.
Unit IV	Computation of Tax Liability Tax Liability of Individuals. Tax Liability of Hindu Undivided Family. Tax Liability of Partnership Firms and Companies. Old Tax Regime Vs New Tax Regime. Relief and Rebate
Unit V	Direct Tax Management Income Tax Authorities. Kinds of Assessment. Types of Return. Filing of Return. Penalties. Settlement Procedures.
Reference Books	V.K. Singhania and Kapil Singhania Direct Tax Law and Practice Taxmann Publication 57th Edition 2022 H.C. Mehrotra and S.P. Gopyal Income Tax Law and Accounts , Sahitya Bhawan Publications 17th editions 2022. Gaur and Narang, Income Tax law and practices, Kalyani Publication 51th edition 2022 Bhagawati Prasad direct tax law and Practice Wishwa Prakashan 18th edition 2022 Direct Tax Code Bill 2010 Taxmann Publication 2010
Open Resources	www.incometaxindia.gov.in
Tools and Softwares	Online tax return tools

M.Com (Accounting Taxation) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4103	INTERNATIONAL FINANCIAL REPORTING STANDARDS - HC	4	4	40	60	100
Prerequisites	Expertise on Indian and International Accounting Standards					
Learning Objectives	To create exposure to students about the prevailing International Accounting and reporting Systems and to increase the employability of students in MNCs.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Reporting of accounting information in line with the International Accounting Standard	L 1, L 2
CO 2	Computations of Accounting informations	L 2
CO 3	Harmonization of standards	L 3
CO 4	Analyze and compare the accounting practices of different countries	L 4
CO 5	Identify and assess the challenges and opportunities of using IFRS	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM4103: INTERNATIONAL FINANCIAL REPORTING STANDARDS**Hard Core****4 Credits**

Unit I	International Accounting
	Introduction, Differences in Accounting Practices, Concept of Harmonization, Need for Standardization. IFRS: US GAAP and Indian AS including IND AS. Recent development in reporting: XBRL and Integrated reporting. IFRS and Taxation. Status of International Accounting Education, The Accounting Profession in Selected Countries.
Unit II	International Accounting Standards Board
	History and Development of the IASB. Functions of IASB, Research and Standard setting, Implementation, Members of IASB. Funding of IASB. International Accounting Standards Board vs Financial Accounting Standards Board.
Unit III	Elements of financial statements
	Share-based Payment. Business Combinations. Insurance Contracts. Non- current Assets Held for Sale and Discontinued Operations. Exploration for and Evaluation of Mineral Resources.
Unit IV	Presentation of external reports for combined entities, associates and joint arrangements
	Financial Instruments Disclosures. Operating Segments. Financial Instruments. Consolidated Financial Statements. Joint Arrangements, Disclosure of Interests in Other Entities.
Unit V	Presentation of accounts and additional disclosures
	Fair Value Measurement, Regulatory Deferral Accounts, and revenue from Contracts with Customers. Leases. Insurance Contracts. IFRS Practices by Indian and Multi-National Companies.
Reference Books	Mohapatra Das.A.K. International Accounting, Prentic Hall of India, New Delhi.
	Rathore, Shirin, International accounting, PHI learning, New Delhi.
	Peter Walton, International Accounting, International Thomson Business press.
	Saudagaran, Shahorkh.M, International accounting a user perspective- Cengage learning India Pvt. Ltd, New Delhi.
	Nobes Christopher & Parker Robert. Comparative international accounting - Research Education Asia, New Delhi
Open Resources	https://www.ifrs.org/
Tools and Softwares	

M.Com (Accounting Taxation) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4104	FINANCIAL MANAGEMENT - HC	4	4	40	60	100
Prerequisites	Basic finance knowledge, Budgeting, working capital etc.,					
Learning Objectives	To provide an insight into the broad framework of Financial Management. It also attempts to impart the skills necessary for making financial decisions					
Methodology	Chalk and talk, Group Discussion, Group assignments, presentation					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Analyze and interpret financial statements to assess a company's financial performance and risk.	L 1, L 2
CO 2	Apply financial management concepts and tools to make informed investment decisions.	L 2
CO 3	Develop and implement financial strategies to maximize shareholder value.	L 3
CO 4	Manage a company's working capital to ensure sufficient liquidity and profitability.	L 4
CO 5	Identify and evaluate sources of financing to meet a company's capital needs.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM4104: FINANCIAL MANAGEMENT**Hard Core****4 Credits**

Unit I	Overview
	Functions of financial manager – Profit Maximization – Wealth Maximization – financial health maximisation – Finance Function. Time Value of Money – Future Value – Present Value - Single flow -Annuity Flow- Multiple compounding periods – Doubling Period – Sinking Fund Factor etc. – risk return trade off
Unit II	Investment Decision
	Cost of Capital – Components cost and overall Cost of capital – Cost of Debt – redeemable and irredeemable – Cost of Preference – Cost of Equity – Internal and External– Weighted Average Cost of Capital – Book Value – Market Value Weights. Capital Budgeting: Traditional and Discounted cash flow Techniques - Risk Analysis in Investment Decision.
Unit III	Financial Decision
	Sources of Finance – debt – Equity – Preference – Leverage – Operating leverage – Financial Leverage – Combined Leverage – Theories – Net Income Approach – Net Operating Income Approach – MM Approach – Traditional Approach – Practical - Determinants of capital structure
Unit IV	Dividend Decision
	Theories – Modigliani and Miller Approach – Walter Model – Gordon Model – Dividend Policy and Share Valuation – Stock Splits – Bonus Shares – Practical Aspects of Dividend Policy – Corporate Dividend Behaviour
Unit V	Working Capital Management
	Overall Considerations – Duration of Operating Cycle – Investment in Current Assets – Management of Individual Components – Cash Management – Receivables Management – Inventory Management – Current Asset Financing
Reference Books	James C.Van Horne ,Financial Management &Policy, Prentice Hall of India, New Delhi, 12th Edition, 2019
	Sheridan Titman, Arthur J. Keown, John D. Martin Financial Management: Principles And Applications, 13 edition 2019, Pearson Education.
	Eugene H Brigham, Fundamentals of Financial Management, Dryden Press, New York, 16th Edition, 2021
	Prasanna Chandra, Financial Management: Theory & Practice 11th Edition, 2022, McGraw Hill
Open Resources	
Tools and Softwares	Basic finance function in Excel

COMM 4105: COMPREHENSIVE VIVA**Hard Core****2 Credits**

M.Com (Accounting Taxation) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4105	COMPREHENSIVE VIVA- HC	2				100
Objectives	Purpose of this Viva is to assess and examine the understanding of subjects studied/learned during this semester.					
Methodology	Every student has to appear before committee of faculty members. Student will be asked questions from all the subjects learned during this semester. Each faculty member will give marks individually after assessing the performance of students. Average of marks given by the committee of faculty members will be taken as a final mark for students. In case student fails to get the minimum marks to pass, she/he has to repeat the viva in the subsequent semester(s).					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Recollect and comprehend the knowledge gained	L 1, L 2
CO 2	Learn the nuances of facing any interview	L 2
CO 3	Develop communication skills	L 3
CO 4	Gives finishing school experience	L 4
CO 5	Prompting presence of mind and critical thinking	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

EVEN SEMESTER

SECOND SEMESTER

M.Com (Accounting Taxation) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4201	ACCOUNTING FOR DECISIONS MAKING	4	4	40	60	100
Prerequisites	Basic knowledge on Financial, Cost and Management accounting					
Learning Objectives	To gain acquaintance with the principles of financial, Cost & Management Accounting To enable the students to take decisions using management accounting tools.					
Methodology	Teaching with visual aids and on Excel Sheets Assignments and Tests Problem Solving and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Helps to gain acquaintance with the principles of financial, Cost & Management Accounting and enable the students to take decisions using management accounting tools.	L 1, L 2
CO 2	Recall the importance of Management accounting and Imbibe critical thinking skills to analyze financial statements.	L 2
CO 3	Understanding the different costing methods and techniques and to build knowledge on new costing techniques for effective cost management.	L 3
CO 4	Able to determine Optimal managerial decisions like make or buy decisions, shut down or continue.	L 4
CO 5	Think critically and creatively about accounting issues and Communicate accounting information effectively in both written and oral form.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM4201: ACCOUNTING FOR DECISIONS MAKING**Hard Core****4 Credits**

Methodology	Teaching with visual aids and on Excel Sheets
	Assignments and Tests
	Problem Solving and Case Discussion
Unit I	Introduction to Decision Accounting
	Introduction to Financial, Cost and Management Accounting; Difference between Financial Accounting and Management Accounting; Difference between Cost Accounting and Management Accounting; Accounting as information system- users of Accounting information- Reading financial statements- Key tools: Ratio Analysis and Cash Flow Statements.
Unit II	Areas of Financial Decision
	Cost Control, Cost Reduction, and Cost Management. Assessing Financial Health, Asset Management, Cost Management, Leverage Management, Risk Management and Benchmarking. Responsibility Accounting, Concept and Approaches to Responsibility Accounting. Different Responsibility Centres Significance; Divisional Performance Measurement –Financial Measures
Unit III	Costing Methods
	Methods of Product Costing, Job Costing, Customer Costing, Process Costing, Indirect Cost and Allocation, Misallocation of indirect Cost.-Services Costing- Transport and Hospitals.
Unit IV	Costing Techniques for Decision Making
	Absorption Vs. Marginal Costing, Behaviour of costs, Break Even Analysis, BEP in Multi-Product Environment, Pricing Decision, Make or Buy Decision, Discontinuing product or closing of divisions, Optimal Product Mix, Activity based costing.
Unit V	Budgeting and Variance Analysis
	Strategic Planning and Budgets, Budgeting Process, Preparation of Master Budget, Setting Standards, Variance Analysis: General Framework, Fixed and Variable Overhead Variance, Material Mix Variance, Sales and Sales Mix Variance and Investigating Variance.
Reference Books	Jain S. P and K.L. Narang : K.L. Advanced Costing, Kalyani Publishers Ludhiana 2009
	M.Y.Khan and P.K. Jain: Cost Accounting, Tata McGraw Hill Co., New Delhi 2009
	S.N. Maheswari, Management Accounts, Sultan Chand & Sons, New Delhi
	R.L. Gupta and Others: Advanced Accountancy, Sultan Chand Sons, New Delhi
	Charles T. Horagren: Cost Accounting: A Managerial Emphasis Pearson Prentice Hall, New Delhi 2009.
Open Resources	
Tools and Software	

M.Com (Accounting Taxation) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4202	ADVANCED CORPORATE ACCOUNTING - HC	4	4	40	60	100
Prerequisites	Basic knowledge on corporate accounting					
Learning Objectives	To enable the students to understand and apply accounting procedure relating to Joint Stock Companies and Public utility undertakings.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the advanced concepts and theories of corporate accounting.	L 1, L 2
CO 2	Apply their knowledge to prepare and analyze corporate financial statements.	L 2
CO 3	Identify and interpret accounting information for decision-making purposes.	L 3
CO 4	Understand and comply with applicable accounting standards and regulations.	L 4
CO 5	Communicate complex accounting information in a clear and concise manner.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM4202: ADVANCED CORPORATE ACCOUNTING

Hard Core

4 Credits

Unit I	Valuation of Goodwill
	Factors affecting value of Goodwill – Need for valuation Methods of valuation of Goodwill – Valuation of Shares – Need for valuation – Methods of valuation of preference shares and Equity shares
Unit II	Amalgamation, Absorption and External reconstruction of companies
	Purchase consideration – Accounting treatment – Books of Purchasing company – Books of Vendor company – Intercompany Owings – Intercompany unrealized profit – Intercompany Holdings – Acquisition of Business
Unit III	Alteration of share capital and Internal Re-Construction
	Scheme of capital reduction – steps for Reconstruction –Liquidation of companies – Order of payment – Statement of Affairs and Deficiency/Surplus Account –Liquidator's Final Statement of Account.
Unit IV	Holding Company Accounts
	Preparation of consolidated Balance Sheet – Minority interest – Cost of control – capital resolve – Intercompany Balance-Unrealized Inter Company Profits – More than one subsidiary – Intercompany Holdings – Consolidation of Profit and loss Account.
Unit V	Double Account system
	Features of Double Account system-Difference between single account system and double account system – Receipts and Expenditure on capital Accounts – Revenue Account – Net Revenue Account – General Balance Sheet – Replacement of an asset – Accounts of Electricity companies – Special financial provisions relating to electricity companies.
Reference Books	S.P. Jain and K.L. Narang: Advanced Accounting, kalyani Publishers, New Delhi.
	R.S.N. Pillai, Bagavathi, S. Uma: Advanced Accounting, S. Chand & Co., New Delhi.
	M.C. Shukla: Advanced Accounts, S. Chand & co., New Delhi
	P Radhika Anita Raman :Advanced Corporate Accounting, 1st edition ,2018.
	B.K. Banerjee: Financial Accounting, PHI Learning (P) Ltd., New Delhi.
	Mukherjee and M. Haneef: Modern Accountancy, Tata McGraw Hill, New Delhi
Open Resources	https://www.icsi.edu ; https://www.icai.org/
Tools and Softwares	

M.Com (Accounting Taxation) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4203	ADVANCED AUDITING - HC	4	4	40	60	100
Prerequisites	Basic knowledge on Auditing					
Learning Objectives	To acquire the ability to analyse current auditing practices. procedures and application of the same in auditing engagements					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Planning and execution of audit	L 1, L 2
CO 2	Implementation procedures of audit and forensic audit	L 2
CO 3	Understanding the audit regulations	L 3
CO 4	Design and implement effective audit procedures to mitigate risks	L 4
CO 5	Communicate audit findings and recommendations in a clear and concise manner	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM4203: ADVANCED AUDITING

Hard Core

4 Credits

Unit I	Auditing Standards, Planning and execution:
	Engagement & Quality Control Standards, Statements and Guidance Notes on Auditing issued by the ICAI; Planning the Flow of Audit Work; Analytical Procedures Prior to Audit as well as towards finalization; Auditor's Expert – Meaning, Need and Agreement with the Auditor's Expert, Adequacy of the Auditor's Expert's Work.
Unit II	Audit of Limited Company, LLP and Public Sector
	Application of Relevant Provisions under Companies Act, 2013; Special Features of Audit of Limited Liability Partnerships (LLPs). Audit Report under the Companies Act, 2013: opinion, types of Audit and Reporting under CARO; Audit Committee and Corporate Governance: Role of Auditor and Certification of Compliance of Corporate Governance; Compliances with Laws and Regulations; Disclosure requirements. Audit of Consolidated Financial Statements. Audit of public Sector undertakings: special features, director of Comptroller and Auditor General of India.
Unit III	Audit Regulation
	Special Features of Audit of Banks, Insurance & Non-Banking Financial Companies; Audit under Fiscal Laws: Audit under Fiscal Laws, viz, Direct and Indirect Tax Laws including Documentation for Form 3CD etc. Liabilities of Auditors: Professional Negligence; Civil Liabilities; Criminal Liabilities; Liabilities under Different Statutes; Internal Audit, Management and Operational Audit.
Unit IV	Due Diligence, Investigation and Forensic Audit
	Due Diligence Review; Audit versus Investigation; Steps for Investigation; Types of Investigation; Procedure, Powers, etc. of Investigator; Types of Fraud, Indicators of Fraud, Follow-up thereof; Forensic Audit- meaning, difference between Statutory Audit and Forensic Audit, Forensic Audit Techniques, Forensic Audit Report etc.
Unit V	Peer Review, Quality Review and professional ethics
	Meaning, importance and techniques of peer review and quality review; Professional Ethics: Code of Ethics with special reference to the relevant provisions of the Chartered Accountants Act, 1949 and the Regulations thereunder.
Reference Books	CA. Surbhi Bansal, Advanced Auditing & Professional Ethics, Bestword Publication Pvt Ltd.
	Tandon B.N, Sudharsasanam S, A Hand Book of Practical Auditing, S. Chand Publishing.
	Aruna Jha, Auditing, 7th Edition, Taxmann Publications Pvt Ltd, New Delhi.
	Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora, Auditing and Corporate Governance, 3rd Edition, Taxmann's Publication Pvt Ltd.
	Ashish Kumar Sana, Swapn Sarkar, Bappaditya Biswas, Auditing and Assurance, 2nd Edition, McGraw-Hill.
Open Resources	https://cbic-gst.gov.in/CGST-bill-e.html
Tools and Softwares	

M.Com (Accounting Taxation) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4204	GST AND CUSTOMS LAW- HC	4	4	40	60	100
Prerequisites	Knowledge on Taxation and Income Tax					
Learning Objectives	To understand the indirect tax provisions and recent amendments regarding indirect tax system in India, that can contribute to expert opinion to finalise management decisions in connection with various indirect tax issues.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the concept of Indirect Tax and Custom Laws and exemption of duties	L 1, L 2
CO 2	Build knowledge on concepts of GST and the implementation of GST in India	L 2
CO 3	Classify the Goods and services exempted from tax and understand the procedures of registration and collection of tax	L 3
CO 4	Develop knowledge about Input Tax credit, tax credit in special circumstances and Reverse Charge Mechanism	L 4
CO 5	Understand the taxability procedure on goods and services and advanced ruling and e-Invoice	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM4204: GST AND CUSTOMS LAW**Hard Core****4 Credits**

Unit I	Indirect Tax System
	Direct and Indirect Taxes. Principles of Taxation. Taxable Capacity. Scope of Indirect Taxes. Indirect Taxes vs Direct Taxes. Indirect Taxes Reforms: VAT to GST, Indirect Taxes Planning.
Unit II	Introduction to GST
	Need for GST in India. Challenges in Designing GST. Origin- based versus Destination-based Taxation. Registration and Threshold. Composition Scheme. Tax Administration. GST Model. Compensation to States.
Unit III	Levy & Collection of GST
	Tax invoice. Credit and Debit Note. Exemption from GST. E Way Bill. Return. Payment of Tax. Input Tax Credit. Job work. Refunds.
Unit IV	Administration of GST
	Goods and Services Tax Council. Advance Ruling. Demands and Recovery. Appeal and Revision. Offences & Penalties. Anti-Profiteering Measures. Avoidance of Dual Control.
Unit V	Customs Laws
	Introduction to Customs Duty. Types of Customs Duty. Valuation for Customs Duty. Procedures for Imports and Export Baggage. Postal Articles. Stores. Exemptions. Remissions. Demand Recovery. Refunds Exports Incentives. Tribunal.
Reference Books	CA Anoop Modi & CA Mahesh Gupta, GST & Customs Law, SBPD Publications 2022
	Datey V.S Indirect taxes – Laws and Practice, Tax Mann Publication (P) Ltd., New Delhi.36th edn 2022
	V.K. singhania and Monica Singhania Students guide to Income Tax including Service Tax and VAT Taxmann Publication 56th edition 2022
	V. Balachandran: Indirect Taxes, Sultan Chand & Sons, New Delhi. II th edition 2023
	V.S. Datey elements at Central Excise and Customs Law Taxmann Publication 20 th edition 2022
	Bansal, K.M, GST & Customs Law, University Edition, 4th Edition, January 2020,
	B.C. Datta Laymen's guide to GST Taxmann Publication 15 th edition 2022
Open Resources	
Tools and Softwares	

COMM 4205: COMPREHENSIVE VIVA**Hard Core****2 Credits**

M.Com (Accounting Taxation) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM4205	COMPREHENSIVE VIVA - HC	4				100
Objectives	Purpose of this Viva is to assess and examine the understanding of subjects studied/learned during this semester.					
Methodology	<ul style="list-style-type: none"> • Every student has to appear before committee of faculty members. • Student will be asked questions from all the subjects learned during this semester. • Each faculty member will give marks individually after assessing the performance of students. • Average of marks given by the committee of faculty members will be taken as a final mark for students. • In case student fails to get the minimum marks to pass; she/he has to repeat the viva in the subsequent semester(s). 					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Recollect and comprehend the knowledge gained	L 1, L 2
CO 2	Learn the nuances of facing any interview	L 2
CO 3	Develop communication skills	L 3
CO 4	Gives finishing school experience	L 4
CO 5	Prompting presence of mind and critical thinking	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

ODD SEMESTER

THIRD SEMESTER

M.Com (Accounting Taxation) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5101	PUBLIC FINANCE - HC	4	4	40	60	100
Prerequisites	Basic knowledge on economics and RBI policies					
Learning Objectives	To impart the knowledge on the key areas in public finance like resource mobilization, public expenditure policy for the good governance.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Interdependence of fiscal and monetary policy	L 1, L 2
CO 2	Understanding various resource mobilization techniques	L 2
CO 3	Role of taxation and public policy	L 3
CO 4	Management and control of public expenditure	L 4
CO 5	Analyze and evaluate the role of the government in the economy	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM5101: PUBLIC FINANCE

Hard Core

4 Credits

Unit I	Introduction
	Meaning and definition of Public finance – objectives of fiscal policy – full employment anti-inflation, economic growth, redistribution of income and wealth: interdependence of fiscal and monetary policies: Budgetary deficits and its implications: Fiscal policy for stabilization- automatic VS discretionary stabilization: Alternative measures of resource mobilization and their impact on growth, distribution and prices; Balanced budget multiplier.
Unit II	Public Resources Mobilization
	Economics of Taxation. Taxation of income and wealth. Taxation of consumption and trade. Taxation and the environment - taxation and Natural Resources. Tax Incentives, compliance, and enforcement- Tax reform. User Charges.
Unit III	Rationale for Public Policy
	Demand revealing schemes for public goods contributions of Clarks, Groves and Leyard, Tiebout model, theory of club goods; stabilization policy- Keynesian case for stabilization policy; Uncertainty and expectations; failure of /inter-temporal markets; liquidity preference; Social goals; poverty alleviation; provision of infrastructural facilities, removing distributional inequalities and regional imbalances.
Unit IV	Taxation and public Debt
	Tradeoff between equity and efficiency in taxation; theory of measurement of dead weight losses; the problem of Double Taxation. Classical view of Public Debt; Compensatory aspect of Debt policy; Burden of Public Debt; Sources of Public Debt
Unit V	Public Expenditure Policy
	Public Goods and Private Goods. Public choice in determining the level of public expenditure - public sector production and provision, Government Failure, and private sector participation-Public- Private Partnerships in production and provision. Government social protection policies. Assessment of public sector expenditure, efficiency and effectiveness.
Reference Books	Goode, R. Government Finance in Developing Countries, Brookings Institution Press.
	Musgrave, R.A. and P.B.Musgrave- Public Finance in theory and practice, McGraw Hill, Tokyo.
	Stiglitz, J.E- Economics of the Public Sector, W. W. Northern & Company.
	Atkinson, A and Stiglitz, J. Lectures in Public Economics, McGraw Hill
	Herber, B.P. –Modern Public Finance, R.D Irwin 4 th edition 1979- 2011
	H L Bhatia, Public finance, S Chand and company Ltd, 31th edition 2022
Open Resources	https://www.rbi.org.in ; www.indiabudget.gov.in ; www.oecd.org ; https://dea.gov.in
Tools and Softwares	

M.Com (Accounting Taxation) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5102	FINANCIAL STATEMENT ANALYSIS - HC	4	4	40	60	100
Prerequisites	Broad understanding of financial statements and ratio analysis					
Learning Objectives	This course provide an indebt knowledge on the tools and techniques of analysing financial statement.					
Learning Outcomes	<ul style="list-style-type: none"> • Applications of financial statement analysis tools • Financial forecasting • Valuation of various items of financial statements 					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the purpose and limitations of financial statement analysis.	L 1, L 2
CO 2	Apply a variety of financial statement analysis tools and techniques to assess the financial performance, condition, and risk of a company.	L 2
CO 3	Use financial statement analysis to make informed investment and lending decisions.	L 3
CO 4	Communicate the results of financial statement analysis effectively to a variety of stakeholders.	L 4
CO 5	Communicate the results of financial statement analysis effectively to a variety of stakeholders, including investors, creditors, and management	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM5102: FINANCIAL STATEMENT ANALYSIS

Hard Core

4 Credits

Unit I	The Basic Financial Statements
	Financial Statements: Demand and Supply - Demand for Information -Supply of Information - International Accounting Standards - Review of Financial Statements - Balance Sheet- Income Statement - Statement of Stockholders' Equity - Statement of Cash Flows - Information Beyond Financial Statements. Managerial Choices in Financial Reporting - Analysis of Return on Assets -Components of Return on Assets- Analysis of Return on Equity.
Unit II	Profitability Analysis and Interpretation
	Profitability Analysis and Interpretation: Return on Equity (ROE)-ROE Disaggregation: DuPont Analysis - Return on Assets - Financial Leverage - Return on Assets and Its Disaggregation Analysis of Profitability and Productivity - Analysis of Profitability - Analysis of Productivity- Analysis of Financial Leverage - Balance Sheet Analysis with an Operating Focus -Return on Net Operating Assets (RNOA) - Net Operating Assets (NOA) - Net Non-operating Obligations (NNO) - Income Statement Analysis with an Operating and Non- Operating Line Items of the Income statement.
Unit III	Credit Risk Analysis and Interpretation
	Credit Risk Analysis and Interpretation - Market for Credit - Supply of Credit - Credit Risk Analysis Process - Information for Credit Risk Analysis - Chance of Default - Loss Given Default -Review - Measuring Credit Risk - Adjusting Financial Information - Profitability Analysis -Coverage Analysis -Liquidity Analysis - Solvency Analysis (- Credit Ratings - How Credit Ratings Are Determined -Predicting Bankruptcy - Altman Z-Score -Application of Z-Score - Bankruptcy Prediction .
	Financial Statement Forecasting
Unit IV	Financial Statement Forecasting - Forecasting Process - Forecasting the Income Statement -Forecasting the Balance Sheet - Building Forecasts from the Bottom Up - Segment Data -Forecasting the Statement of Cash Flows -Multiyear Forecasting with Target Cash and New Debt Financing -Parsimonious Method for Forecasting NOPAT and NOA - Multiyear Forecasting with Parsimonious.
Unit V	Fundamentals of Valuation
	Valuation Basics- Basics of Valuation - Payoffs from Equity and Debt Instruments - Steps in Stock Valuation - Intrinsic Value - Review of Time Value of Money - Valuation of a Debt Instrument -Valuation of an Equity Instrument - Recursive Process of Valuation -Cash-Flow-Based Valuation- Equity Valuation - Operating-Income-Based Valuation- Equity Valuation Models - Multi-Year Forecast Precision - Market-Based Valuation - Valuation Model Using Market Multiples, Balance Sheet Multiples, Net Operating Asset (NOA) Multiple, Book Value (BV) Multiple, Income Statement Multiples , Net Income (NI) Multiple, Industry-Based Multiples, Combining Estimates from Differing Multiples
Reference Books	Easton, McAnally and Sommers, Financial Statement Analysis & Valuation, 6th edition (2020), Cambridge Business Publishers, ISBN: 978-1-61853-360- 9
	Financial Statement Analysis and Security Valuation (2017) Fourth edition, Stephen H. Penman, Publisher: McGraw Hill Education;
	Business Analysis and Valuation: Using Financial Statements (2015) 5th edition, Krishna G. Palepu, Publisher: Cengage Publications;
	Timothy R Mayes, Financial Analysis with Microsoft Excel, Cengage Learning (2016)
Open Resources	http://www.tvmcalcs.com/excel/excel_tutorial_index
Tools and Software	Practical aspects of financial statement analysis through R, Excel.

M.Com (Accounting Taxation) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5103	PERSONAL TAX PLANNING - HC	4	4	40	60	100
Prerequisites	Basic understanding of Income Tax provisions					
Learning Objectives	To enable the students to understand the importance of personal tax planning To educate the students with the various tax planning measures and instruments and devices and management of personal tax matters					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understanding the basic concept of personal tax planning	L 1, L 2
CO 2	Application of tax provisions with respect residence, heads of income and investment	L 2
CO 3	Usages of personal tax planning tools	L 3
CO 4	Manage their personal tax affairs effectively and efficiently	L 4
CO 5	Advise individuals on tax planning matters	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM5103: PERSONAL TAX PLANNING (Revised)**Hard Core****4 Credits**

Unit I	Personal Taxation
	Taxable Income and Tax Liability of Individual. Problems on Computation of Taxable Income of Individual. Alternative Minimum Tax. Various Tax Deductions and Exemptions of Individual.
Unit II	Personal Tax Management
	Types of Investments. Return of Income. Assessment. Advance Payment of Tax. Tax Deductions at Source. Tax Collection at Source. Appeals and Revisions. Income Tax Authorities. Settlement of cases. Advance Ruling for Non Residents. Search and Seizure. Penalties and Fine.
Unit III	Personal Tax Planning
	Introduction of Personal Tax Planning. Tax Planning Vs Tax Management. Tax Avoidance Vs Tax Evasion. Tax Planning with reference to Residential status. Double Taxation Relief.
Unit IV	Tax Planning measures relating to Various Heads
	Income from Salary. Income from House Property. Income from Business or Profession. Income in the form of Capital Gains and Income from Other Sources.
Unit V	Tax Planning through investments
	Tax Planning through permissible deductions. Tax Planning with reference to clubbing provisions. Tax Planning through set off and carry forward of Losses. Tax Planning through Exempted Incomes.
Reference Books	V.K. Singhania and Monica Singhania Corporate Tax Planning and Business Tax Procedure Taxmann Publication Ltd., 26 th edition 2022
	Sally Jones and Shelley Rhodes Principal of Taxation for business and Investment Planning Tata McGraw Hill 4 th edition 2010.
	H.C. Mehrotra and S.P. Goyal Income Tax Law and Accounts Sahitya Bhawan Publications 63 st edition 2022
	Bhagawati Prasad direct tax law and Practice WishwaPrakashan 17 th edition 2018
	Gaur and Narang Income Tax law and practices Kalyani Publication 43 th edition 2022
	Vision Book Series on Tax Planning, latest editions
Open Resources	www.incometaxindia.gov.in
Tools and Software	

M.Com (Accounting Taxation) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5104	STRATEGIC COST MANAGEMENT - HC	4	4	40	60	100
Prerequisites	Basic knowledge on cost techniques					
Learning Objectives	This paper provides advanced cost management tools and strategies for controlling and managing the cost in an organisation					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the concepts and principles of cost management.	L 1, L 2
CO 2	Apply cost management techniques to improve the efficiency and profitability of organizations.	L 2
CO 3	Develop and implement strategic cost management systems.	L 3
CO 4	Use cost management information to make informed business decisions.	L 4
CO 5	Communicate cost management information effectively to stakeholders	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM5104: STRATEGIC COST MANAGEMENT**Hard Core****4 Credits**

Unit I	Introduction to Strategic Cost Management (SCM)
	Traditional Cost management, Strategic Cost Management, Components of SCM, Strategic frameworks for value chain analysis, Superior performance & Competitive advantage; The value chain approach for assessing competitive advantage; Vision, Mission and Objectives of SCM; Value shop model.
Unit II	Introduction to Modern Business Environment
	Cost of Quality (COQ); Total Quality Management (TQM); The Business Excellence Model; Theory of Constraints; Throughput Accounting; Supply Chain Management; Gain Sharing Arrangements; Outsourcing.
Unit III	Introduction to Lean System
	Just-In-Time (JIT); Kaizen Costing; 5Ss; Total Productive Maintenance (TPM); Cellular Manufacturing/ One Piece Flow Production System; Six Sigma; Process Innovation and Business Process Re- Engineering; Process Innovation; Business Process Reengineering.
Unit IV	Cost Control/ Waste Control and Cost Reduction
	Target Costing; Value analysis; Life Cycle Costing; Pareto Analysis; Environmental Management Accounting [EMA].
Unit V	Cost Management for Specific Sector
	Power Sector; Agriculture Sector; Information Technology (IT) Sector.
Reference Books	Ravi M. Kishore, Strategic Cost Management, 5th Edition, Taxmann's Publication.
	Pudhuka, Students Handbook on Strategic Cost Management & Performance Evaluation: For CA Final New Syllabus, Commercial Law Publisher (India) Pvt.Ltd,
	Shank Govindarajan, Strategic Cost Management: The New Tool for Competitive Advantage, Simon & Schuster Publication.
	Bandgar, P.K, Strategic Cost Management, Himalaya Publishing House.
	Nicholas Tomalin Ron Hall, Cost Management: A Strategic Emphasis PB, 6th International Edition, McGraw-Hill Education India Pvt Ltd.
Open Resources	
Tools and Softwares	

M.Com (Accounting Taxation) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5105	SUMMER PROJECT AND VIVA-VOCE - HC	4	4	40	60	100
Prerequisites	Knowledge on Accounting, Finance, Stock Market, Banking and Insurance.					
Learning Objectives	This paper aimed to equip student with the advances and industry specific activities of the business through research or internship and apply the theoretical knowledge learned.					
Learning Outcomes	Students will be equipped with practical skills and knowledge.					
Methodology	<p>The students are expected to undertake either internship or research project (may be primary or secondary source based) in any one of the areas of Finance, Accounting, and Taxation at the end of II semester during summer vacation for 45 days.</p> <p>Report is to be submitted in the third semester, which will be evaluated along with the III Semester examination.</p> <p>Project report evaluation consists of both internal and external marks of 40 and 60 respectively.</p> <p>Internal marks of 40 would be awarded based on two presentations (mid term and final) to be made by students in the presence of all the faculty members of the department. Each presentation would carry 20 marks.</p> <p>Final report can be submitted only when student has made two presentations; if any student fails to make two presentations then he/she will have to repeat in the next year when this paper is offered.</p> <p>Final report would be evaluated for 40 marks, based on the quality of report and performance in viva.</p> <p>All faculty of the department with external examiners will hold viva voce examination. Maximum marks for viva are 20 marks</p> <p>Any student who fails in “project report” is expected to redo the entire process in the subsequent semester.</p>					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Helps to identify the research issues/problems	L 1, L 2
CO 2	Learn the nuances of application skills	L 2
CO 3	Develop skills of data collection and analysis	L 3
CO 4	Gives exposure to establish contacts	L 4
CO 5	Prompting critical thinking and reviewing a problem and making report	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM5105: SUMMER PROJECT AND VIVA – VOCE**Hard Core****4 Credits**

Prerequisites	Knowledge on Accounting, Finance, Stock Market, Banking and Insurance.
Learning Objectives	This paper aimed to equip student with the advances and industry specific activities of the business through research or internship and apply the theoretical knowledge learned.
Learning Outcomes	Students will be equipped with practical skills and knowledge.
Methodology	The students are expected to undertake either internship or research project (may be primary or secondary source based) in any one of the areas of Finance, Accounting, and Taxation at the end of II semester during summer vacation for 45 days.
	Report is to be submitted in the third semester, which will be evaluated along with the III Semester examination.
	Project report evaluation consists of both internal and external marks of 40 and 60 respectively.
	Internal marks of 40 would be awarded based on two presentations (mid term and final) to be made by students in the presence of all the faculty members of the department. Each presentation would carry 20 marks.
	Final report can be submitted only when student has made two presentations; if any student fails to make two presentations then he/she will have to repeat in the next year when this paper is offered.
	Final report would be evaluated for 40 marks, based on the quality of report and performance in viva.
	All faculty of the department with external examiners will hold viva voce examination. Maximum marks for viva are 20 marks
	Any student who fails in "project report" is expected to redo the entire process in the subsequent semester.

EVEN SEMESTER

FOURTH SEMESTER

M.Com (Accounting Taxation) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5201	COMPUTERISED ACCOUNTING - HC	4	4	40	60	100
Prerequisites	Basic knowledge on the application of accounting softwares					
Learning Objectives	The purpose of this course is to give hands-on experience to students on cloud computing and help them to maintain the accounts of a firm independently					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understanding the functions of accounting functions through computer	L 1, L 2
CO 2	Usage and application accounting software	L 2
CO 3	Analyze and interpret computerized accounting data to identify trends and patterns.	L 3
CO 4	Apply computerized accounting principles to solve real-world business problems.	L 4
CO 5	Communicate their findings and recommendations in a clear and concise manner.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM5201: COMPUTERISED ACCOUNTING

Hard Core

4 Credits

Unit I	Basics of Cloud-based accountings
	Sample Company Sign In-User Interface-Dashboard-Account and Settings- Chart of Accounts- Recent Transactions-Reports- Journal-Create an Invoice- Customer Invoice-Receive Payment- Income-A/R Aging Summary- Transaction Detail by Account-Company Snapshot-Sales Receipt- Enter a Bill- Journal Report
Unit II	New Company Setup Getting Started
	Set Up Your Account-Dashboard or Home Page-Navigation Bar-Chart of Accounts-Add Accounts-Edit Accounts-Batch-Edit-Company Administrator- User Roles and Access Rights-Accountant User-Audit Log
Unit III	Balances and Transaction Register
	Journal Entry-Account List- Transaction Register-Expense Account Distribution - Sales Receipt-Add Customer-Add Non-Inventory Product/Service-Cash Sales-Sales Receipt Account Distribution-Transfer Account Distribution-Dashboard or Home Page-Bank Accounts-Profit and Loss-Expenses-Income-Sales-Reports-Journal-Trial Balance-Profit and Loss- Balance Sheet
Unit IV	Vendors and Inventory
	Account Reconciliation-Checking Account Register -Trial Balance-Accounts Payable: Vendors-Vendors Page-Create New Checks-New Vendors-Vendor Contact List-Audit Log-Inventory Products and Services - Vendor Transactions-Transaction Detail by Account Vendor Balance Summary- Customers and Sales-Customer Settings-Add Customers-Customer Invoices Sales Returns: Customer Credit-Inventory Valuation Summary -Vendor Balance Summary
Unit V	Analysis and Reports
	Closing the Fiscal Year-Post closing Trial Balance-Analyse Reports -List Reports vs. Balance or Totalled Reports -Customize Reports-Certification, Report Customization
Reference Books	Computerized Accounting with QuickBooks 2019 (Desktop Version) (2020) by Gayle Williams , Cambridge Business Publisher
	Computerized Accounting with Quickbooks 5.0(1997) by Janet Horne, Publisher: Pearson
	Carol Yacht and Susan Crosson Computer Accounting with QuickBooks Online: A Cloud-Based Approach Mc Graw Hill 2018
	Computer Accounting with QuickBooks Online 2nd Edition By Donna Kay, McGraw-Hill publication
	Rasananda Mohanty, Sanjay Kumar Satapathy Computer Application in Business Accounting, Himalaya Publishing House
Open Resources	http://www.himpub.com/documents/Chapter1197.pdf
Tools and Softwares	Tally, MS Excel, SAP

M.Com (Accounting Taxation) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5202	ACCOUNTING FOR DERIVATIVES -HC	4	4	40	60	100
Prerequisites	Basics of accounting					
Learning Objectives	To impart the knowledge on the derivatives accounting and its implications on the balance sheet items					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the accounting for derivatives, including the different types of derivatives, their pricing and valuation, and their accounting treatment.	L 1, L 2
CO 2	Apply their knowledge to solve real-world problems related to derivatives, such as hedging accounting and fair value accounting.	L 2
CO 3	Communicate their ideas and findings effectively in both written and oral form, including through the preparation of reports and presentations.	L 3
CO 4	Think critically about derivatives and their implications for financial reporting and risk management.	L 4
CO 5	Demonstrate the research skills necessary to conduct independent research in the field of derivatives accounting	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM5202: ACCOUNTING FOR DERIVATIVES

Hard Core

4 Credits

Unit I	Derivatives and its Valuation
	Meaning and purpose of derivatives; forward contracts Future contracts options, swaps and other derivatives. Valuation of future, option and swaps.
Unit II	Accounting for Foreign Exchange Rate Fluctuations
	An overview of foreign currency markets and exchange rates. Accounting for spot and forward foreign currency transactions. Foreign currency translation methods- current rate method, current/non-current method, monetary/non- monetary method and temporal method. IFRS on foreign currency exchange accounting. Problems and Case study analysis.
Unit III	Hedge Accounting
	Types of Hedges, Hedged item candidates, hedging instruments candidates, Hedging relationship documentation, Hedge effectiveness assessment, rebalancing, discontinuation of hedge accounting, options and hedge accounting, forwards and hedge accounting.
Unit IV	Fair Valuation- Credit and Debit valuation adjustments
	Fair Valuation: Overview of IFRS, Overnight Index Swap Discounting, Derivative Instruments: FX forwards, interest rate swaps, cross-currency swaps, standard options, exotic options, barrier options, range accruals; hedging foreign exchange risk: Types of exposures, translation rates, foreign currency transactions.
Unit V	Hedge accounting: A double edged sword
	Positive influence on the profit and loss statement, substantial operational resources, limited access to hedging alternative, risk of reassessment of highly probable transaction, low compatibility with portfolio hedging.
Reference Books	Juan Ramirez, Accounting for Derivatives: Advanced Hedging under IFRS, Wiley inc,2015
	Praksh B Yaragol, Financial Derivatives,- Text and Cases, Vikas Publisheing House Pvt Ltd
	Mark. J.P. Anson, Accounting and Tax Rules for Derivatives, John Wiley & Sons
	Trombley Mark, Mark A. Trombley, Accounting for Derivatives and Hedging, McGraw- Hill Higher Education.
	Mark J.P. Anson, Accounting and Tax Rules for Derivatives, (Frank J. Fabozzi Series) John Wiley & Sons.
Open Resources	
Tools and Software	

M.Com (Accounting Taxation) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5203	INTERNATIONAL TAXATION - HC	4	4	40	60	100
Prerequisites	Basic provisions of International taxation					
Learning Objectives	To create the capacity of the stake holder to manage various international tax issues for their practical Life					
Learning Outcomes						
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basic concepts and principles of international taxation.	L 1, L 2
CO 2	Identify and analyze international tax issues that may arise in business transactions.	L 2
CO 3	Apply international tax provisions to solve real-world business problems.	L 3
CO 4	Advise businesses on how to minimize their international tax liability.	L 4
CO 5	Apply international tax provisions to a variety of business transactions, such as cross-border trade, investment, and mergers and acquisitions	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM5203: INTERNATIONAL TAXATION

Hard Core

4 Credits

Unit I	Basic Concepts of International Taxation: Objectives of International Taxation. Legislation of International Taxation; Source Jurisdiction of Taxation Residence Jurisdiction of Taxation. Withholding Tax. Expatriation Tax. Tax Haven. Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.
Unit II	Tax Treaties: Introduction. United Nations Model Convention. OECD Model. US Model. Types of Treaties. Process of Negotiating Tax Treaties. Elements of Tax Treaty. Objectives of Tax Treaties. Interpretation of Tax Treaties. India Tax Treaty. Relief on Double Taxation
Unit III	Transfer Pricing: Concept of Transfer Pricing. Applicability. Transfer Pricing Vs Arm's length price. Method of Transfer Pricing. Transfer Pricing Documentation. Penalty on Transfer Price. Purpose of Transfer Price. Problem Associated with Transfer Pricing. Safe Harbour Rule & Transfer Pricing Officer.
Unit IV	Base Erosion and Profit Shifting: Introduction. Preventing Treaty Abuse. Harmful Tax Practice. Permanent Establishment. Intangibles. Digital Economy. Financial Transaction. Interest Deduction. Controlled Foreign Company. Action plan on Base Erosion and Profit Shifting
Unit V	International Tax Dispute Mechanism: Introduction. Structure of International Tax Dispute Mechanism: Traditional Dispute Resolution. Dispute Resolution Panel. Income Tax Settlement Commission. Advance Authority for Ruling. Mutual Agreement Procedure. Advance Pricing Agreement.
Reference Books	Russo, R, Finnerty, CJ, Merks, P , Pettricone M, (2007) Fundamentals of International Tax Planning (IBFD)
	IFA (2018) Evolving trends in International Taxation- In India & Globally
	Rohatgi, Roy Basic International Taxation – Volume 1 (Principles) (London BNA International, 2nd Ed,2007)
	Holmes, Kevin (2007) International Tax Policy and Double Taxation Treaties (IBFD)
	Ogley, Adrian, Principles of International Taxation: A Multinational Perspective (London, Intersc Publishing, 1993)
	International Tax Research And Analysis Foundation Itraf (2016) Base erosion and profit shifting the global taxation agenda
Open Resources	https://www.icai.org/post.html?post_id=14458
Tools and Software	

M.Com (Accounting Taxation) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5204	FORENSIC ACCOUNTING AND FRAUD RISK MANAGEMENT- HC	4	4	40	60	100
Prerequisites	Knowledge of Accounting and Statistics					
Learning Objectives	To impart knowledge of using accounting and other tools to detect fraud and manage the fraud risk in the business organization.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the concepts and theories of forensic accounting and fraud risk management.	L 1, L 2
CO 2	Apply their knowledge to identify, investigate, and prevent fraud.	L 2
CO 3	Communicate their findings effectively in both written and oral form.	L 3
CO 4	Think critically and creatively about fraud prevention and detection strategies	L 4
CO 5	Demonstrate the research skills necessary to conduct independent research in the field of forensic accounting and fraud risk management.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

COMM5204: FORENSIC ACCOUNTING AND FRAUD RISK MANAGEMENT
Hard Core

4 Credits

Unit I	Introduction
	Essence of Forensic Accounting – Forensic Accounting vs Traditional Accounting Application of Forensic Accounting. Forensic Accounting Skills – Auditing – Investigation – Risk Analysis – Criminology – Digital Forensics. Responsibilities Forensic Accountant – Consulting – Valuation – Non-authoritative Guidance.
Unit II	Fraud theories
	Fraud – Meaning -Types – Theories of Fraud - Fraud Triangle- Fraud Diamond –Fraud Pentagon – Fraud Hexagon - Fraud Tree. Fraud Schemes – Occupational Fraud— Money Laundering – Organized Crimes - Victims. Internal Auditor – Role Responsibilities – Liabilities. Forensic Auditing -Fraud Audit Report - Fraud Con Theory.
Unit III	Fraud Risk Management
	Risks – Risk classifications. Risk of material misstatements - Type of misstatement Organizational Fraud Risk – Enterprise-wide risk – Business process risk – Fra penetration risk. Fraud Risk Detection and assessment - Risk Assessment Factor Fraud Prevention and Response – Fraud Deterrence- Fraud Deterrence Cycle.
Unit IV	Forensic Investigation
	Investigative Techniques- Analysis tool for investigator- Investigative Process – Gathering and Documenting Evidences - Rules of Evidence - Report of Investigation –Criminal Prosecution support.
Unit V	Forensic Analytics
	Basics of Data Mining – Structured vs unstructured data – Methods of data acquisition – Data visualization – Visual statistics - Time series analysis - Advances in IT systems– Basics of Machine Learning Algorithm – Neural Network Analysis.
Reference Books	Michael A. Crain, William S. Hopwood, Carl Pacini& George R. Young; Essentials Forensic Accounting; John Wiley & Sons, New Jersey, 2016.
	B. Lev. Financial Statement analysis; A New Approach, Prentice Hall
	Mark J. Nigrini; Forensic Analytics: Methods and Techniques for Foren Accounting Investigations; John Wiley & Sons, New Jersey, 2011.
	Felix I. Lessambo; Auditing, Assurance Services, and Forensics: A Comprehensi Approach; Palgrave Macmillan, 2018.
	Thomas W. Golden, Steven L. Skalak, Mona M. Clayton & Jessica S. Pill; A Guide Forensic Accounting Investigation; John Wiley & Sons, New Jersey; Second Edition 2011.
Online Resources	

COMM 5205: COMPREHENSIVE VIVA**Hard Core****2 Credits**

M.Com (Accounting Taxation) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5205	COMPREHENSIVE VIVA - HC	2				100
Objectives	Purpose of this Viva is to assess and examine the understanding of subjects studied/learned during this semester.					
Methodology	<ul style="list-style-type: none"> • Every student has to appear before committee of faculty members. • Student will be asked questions from all the subjects learned during this semester. • Each faculty member will give marks individually after assessing the performance of students. • Average of marks given by the committee of faculty members will be taken as a final mark for students. • In case student fails to get the minimum marks to pass; she/he has to repeat the viva in the subsequent semester 					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Recollect and comprehend the knowledge gained	L 1, L 2
CO 2	Learn the nuances of facing any interview	L 2
CO 3	Develop communication skills	L 3
CO 4	Gives finishing school experience	L 4
CO 5	Prompting presence of mind and critical thinking	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

M.Com (Accounting Taxation) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
COMM5206	CONFERENCES/ WORKSHOPS / PUBLICATIONS-HC	2				100
Objectives	Purpose is to provide an opportunity enhance assess and examine the understanding of subjects studied/learned during this semester.					
Methodology	<p>Students would be awarded two credits for presenting research papers or participating in skill development/soft skill workshop or publication of research articles in SCOPUS indexed Journals by the faculty advisor after assessing and examining the research papers and participation certificates as per the details provided below. It is the responsibility of students to identify conferences/Workshop/publications in any areas of hard core papers included in M. Com Syllabus. Conferences / Workshop/ Publications are related to soft core papers then they are not to be considered for awarding marks. Prior written information is to be submitted to faculty advisor to present research papers or participate in workshop or publish in journal.</p> <p>Research Conferences: Students should have presented research papers at least in two conferences organized by any University or Institute of National Importance, during their first three semesters after joining M. Com (Conferences organized by Colleges are not acceptable). Papers presented at conferences are to be in the areas of any hard-core papers included in M. Com syllabus. Research papers in the areas of soft-core papers are not to be considered for awarding marks.</p> <p>Workshops: Students who are not able to present research papers should have participated in Skill Development or Soft Skill Workshops organized by any Universities or Institutions or Colleges in India or Abroad. Minimum duration of the Workshop either individually or aggregate of different workshops is to be 15 days. Faculty advisor would assess the participation certificates and examine the skill acquired by students and award marks based on the performance of students.</p> <p>Publications: Students would be awarded two credits by the faculty advisor if he/she has published at least one research paper in any of the indexed journals during the first three semesters after joining M. Com in the areas of domain specific hard core papers included in M. Com syllabus.</p> <p>If any students is not able to present paper or participate in workshop or publish research papers, he/she would not be entitled to get pass certificate till they complete</p>					

POOL OF SOFT CORE COURSES
(APPLICABLE FROM THE ACADEMIC YEAR 2023-24 ONWARDS)

- The Department of Commerce would offer courses from the pool of soft-core courses to both BF and AT students depending upon the need of students and availability of professors.
- Students who have done hard-core course in any subject is not eligible to take soft-core course in the same subject.
- Students are free to take any number of soft courses from other departments; need not depend upon the courses from Department of Commerce.
- Minimum 20 and maximum 60 students are permitted for each soft core course
- Selection of students for a particular soft-core course is to be made based on the merit list prepared from the eligibility test when more than 60 prefers to join.

Course Code	Title of the Paper	Soft/ Hard	Credit
Management and Decision			
SCOM01	Managerial Economics	S	3
SCOM02	Marketing Strategy	S	3
SCOM03	Human Resource Management	S	3
SCOM04	Strategic Management	S	3
SCOM05	Family Business Management	S	3
SCOM06	Direct and Indirect Tax Administration	S	3
SCOM07	Corporate Tax Planning and Management	S	3
Decision Tools and Techniques			
SCOM08	Machine Learning for Financial Decisions	S	3
SCOM09	Principles of Artificial Intelligence	S	3
SCOM10	Computer applications in Business	S	3
SCOM11	Research Methodology	S	3
SCOM12	Statistics for Business Decisions	S	3
SCOM13	Operations Research	S	3
Investment and Risk Management			
SCOM14	Stock and Forex Trading Lab	S	3
SCOM15	Multinational Financial Management	S	3
SCOM16	Fund Management in Commerce Banks	S	3
SCOM17	Commodity derivatives markets & applications	S	3
SCOM18	Investment Valuation	S	3
SCOM19	Financial Risk Management	S	3
SCOM20	Forensic Accounting and Fraud Risk Management	S	3
SCOM21	Personal Finance	S	3
SCOM22	Financial Derivatives (For students from AT and Other Departments)	S	3
Finance and Accounting			
SCOM23	Merchant Banking and Financial Services	S	3
SCOM24	Corporate Governance	S	3
SCOM25	Strategic Financial Management	S	3
SCOM26	International Accounting	S	3
General			
SCOM27	Value added courses (Only up to III Semester)	S	3
SCOM28	Entrepreneurship Development	S	3
SCOM29	Contemporary Legal Framework	S	3
	Softcore courses from Other Departments	S	3

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM01	MANAGERIAL ECONOMICS - SC	3	3	40	60	100
Prerequisites	Basic Knowledge in Economics					
Learning Objectives	Objective of this paper is to provide the basic concepts in Managerial Economics					
Methodology	Chalk and talk, Presentation, Seminar, Group Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the core concepts and theories of managerial economics, including demand analysis, production and cost analysis, market structure, and pricing strategies.	L 1, L 2
CO 2	Apply their knowledge to solve real-world business problems, such as investment decisions, capital budgeting, and product pricing.	L 2
CO 3	Think critically and creatively about business issues, and develop innovative solutions to problems.	L 3
CO 4	Communicate their ideas and findings effectively in both written and oral form.	L 4
CO 5	Apply economic theory to analyze business problems and make informed decisions.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM01- MANAGERIAL ECONMOMICS**Soft Core****3 Credits**

Unit I	Introduction to Managerial Economics
	The Central concepts in Economics. The Economic Problem: Scarcity & Choice. Kinds of Economic Decision, Significance of Managerial Economics in the process of Decision Making. Role and responsibilities of Managerial Economics. Opportunity cost, Production Possibility Frontier, Concepts of Increments and margin. Economic Principles, Discounting Principle and Theory of Firm.
Unit II	Demand Analysis and Consumer Behaviour
	Theory of Demand, Basic Elements of Demand and Supply, Demand in Product Market, Determinants of Demand and Supply, Market Equilibrium. Elasticity of Demand and Its role in Managerial Decision Making. Measurement of Elasticity of Demand and Supply. Demand Forecasting, Different Steps in Demand Forecasting. Different Methods of Demand Forecasting. Cardinal Utility analysis, Ordinal Utility analysis and Indifference Curve
Unit III	Production Function and Costs
	Production Function, Choice of Technology, Law of Variable Proportions, Law of Returns to Scale, Economies and diseconomies of scale and scope, Isoquants, Isocosts, Producer equilibrium, Various concepts of costs, Short run and long run cost functions, Break Even Analysis.
Unit IV	Market Structure
	Market Equilibrium and Revenue curves, Characteristics of various market structures, Competitive markets & Profit Maximization Price and output determination under perfect competition, Monopoly, Monopolistic and oligopoly markets, Collusive and Non-Collusive Oligopoly, Kinked Demand Model. Price discrimination, Dumping and other pricing methods
Unit V	FACTOR MARKET AND FACTOR PRICING
	Theory of Factor pricing, Theory of Wages and Rent, Theory of Interest rate and investment decisions, Profit and functions of profit. Pricing Practices: Cost Based Pricing, Competitive Based Pricing, Limit Pricing, Peak load Pricing and Life Cycle Pricing
Reference Books	Robert S.Pindyck, Daniel L.Rubinfeld & Prem L.Metha, "Microeconomics", Pearson Prentice Hall, 7th Edition, 2009.
	Gregory N.Mankiw, "Principles of Economics", Cengage Learning, 6th Edition, 2012
	Case E. Karl & Ray C. Fair, "Principles of Economics", Pearson Education, 8th Edition, 2007
	Paul A. Samuelson, Nordhaus W. D & Sudip Chaudhuri, "Economics", Tata McGraw-Hill 19th Edition, 2010
Open Resources	
Tools and Softwares	MS Excel

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM02	MARKETING STRATEGY - SC	3	3	40	60	100
Prerequisites	Basic Knowledge on Marketing management					
Learning Objectives	The Objective of this course is to develop both theoretical and practical understanding to the various concepts of International Marketing					
Methodology	Chalk and talk, presentations, seminar, Group Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the key concepts and theories of marketing strategy.	L 1, L 2
CO 2	Apply their knowledge to develop and implement marketing strategies for a variety of products and services.	L 2
CO 3	Conduct market research and analyze market data to inform marketing decisions.	L 3
CO 4	Develop and manage marketing campaigns across a variety of channels.	L 4
CO 5	Evaluate the effectiveness of marketing strategies and campaigns	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM02: MARKETING STRATEGY**Soft Core****3 Credits**

Unit I	Introduction Contents: Concept and Significance of Marketing Strategy; Marketing Strategy – Factors Considered in Formulating Marketing Strategy. Designing Strategic Marketing: Steps Involved in Corporate Strategic Planning, Competitive Strategies – Market Leader, Market Challenger, Market Followers and Market Nichers Strategies
Unit II	Designing Marketing Mix Strategies Contents: Product Strategy – Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies; Pricing Strategy – Steps in Pricing Strategy; Initiating and Responding to Price Changes; Channel Strategy – Steps Involved in Channel Strategy; Channel Dynamics; Communication Strategy – Developing Effective Communication; Managing Integrated Marketing Communication Process.
Unit III	Customer-Orientation in Marketing Customer Relationship Marketing-Concept and Need for Customer Relationship Marketing; Process of Customer Relationship Marketing; Building Customer Satisfaction and Retention – Defining and Delivering Customer Value and Satisfaction; Nature of High Performance Business; Attracting and Retaining Customers
Unit IV	Recent Issues in Marketing Strategy What customers want?: Customer value, Conjoint Analysis, Analytics for customer segmentation and targeting, Demand Forecasting & Pricing, Pricing
Unit V	Marketing Models for Strategies Marketing Mix Models and Advertising Models, Recommender System, Market Basket Analysis and RFM Analysis, Customer Churn & Customer Lifetime Value, Text Mining and Sentiment Analytics, Text Mining and Product Innovation Management, Social Network Analysis for Marketing
Reference Books	Global Marketing Management, 8e by Warren J. Keegan 2017 International Marketing (SIE) 18th Edition by Phillip R. Cateora, R. Bruce Money, et al. 2019 International Marketing Analysis and Strategy: Strategy and Theory (Biztantra) by Sak Onkvisit and John J. Shaw 10 July 2007 Michael Czinkota, Ronkainen. International Marketing. 10th Ed. Cengage Learning, 2012 Keith Lewis, Mathew Housden : Introduction to International Marketing: A Guide to Going Global. Crest Publishing House.2003
Open Resources	
Tools and Softwares	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM03	HUMAN RESOURCE MANAGEMENT - SC	3	3	40	60	100
Prerequisites	Basic knowledge on the functions of management					
Learning Objectives	To impart knowledge on the concept and essential functions of human resource management.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the key concepts and theories of human resource management (HRM).	L 1, L 2
CO 2	Apply HRM principles and practices to real-world business situations.	L 2
CO 3	Analyze and solve HRM problems effectively.	L 3
CO 4	Develop and implement HRM strategies to support organizational goals.	L 4
CO 5	Demonstrate ethical and responsible HRM practices	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM03: HUMAN RESOURCE MANAGEMENT**Soft Core****3 Credits**

Unit I	Introduction
	Concept and Functions; Human Resource Management (HRM)-definition, goals and challenges; The changing environment of HRM – globalization, multi-cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, Work life balance.
Unit II	Human Resource Planning
	Process, Forecasting demand and supply, Skill inventories, Succession planning; Job analysis. Recruitment – Source, process, Tests in selection; Orientation & Induction: Concept and process.
Unit III	Performance, Training & Compensation
	Concept, Need, Types of Appraisal Methods, Training: Process, Methods; Compensation & Incentives, social security, retirement and other benefits.
Unit IV	Recent issues in HRM
	Talent management, Social recruitment, multi-cultural issues, Change management, Talent network, crowd sourcing and internal social networks, increased flexibility and productivity, supporting virtual workforce, Balanced Score Card.
Unit V	HR Analytics
	Basics of HR analytics, Evolution, Analytical value chain, Analytical model, typical application of HR Analytics. Types of Measures – HR Productivity Metrics and Human Capital Metrics. HR Analytics Maturity Model, CEO/Managers – HR expectations on Analytics.

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM04	STRATEGIC MANAGEMENT- SC	3	3	40	60	100
Prerequisites	Understanding of basic Management Concepts					
Learning Objectives	The course introduces the students with the global business conditions and familiarizes them with the strategies for meeting global competition.					
Methodology	lectures will be given to elaborate on key theoretical models and frameworks, discussion of selected management and competitive strategy cases					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the fundamental concepts and theories of strategic management.	L 1, L 2
CO 2	Analyze the internal and external environment of an organization to identify opportunities and threats.	L 2
CO 3	Formulate and implement effective strategies to achieve organizational goals.	L 3
CO 4	Evaluate the performance of strategies and make necessary adjustments.	L 4
CO 5	Demonstrate ethical and responsible decision-making in the context of strategic management.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM04: STRATEGIC MANAGEMENT

Soft Core

3 Credits

Unit I	Introduction to Strategic Management
	Meaning and Nature of Strategic Management-Importance and Limitations of Strategic Management - Strategic Intent - Vision, Mission and Goals & Values- Strategic Levels in Organizations (Corporate, Business, Functional and Network)
Unit II	Strategic Analysis: External Environment
	International and Macro Environment: PESTLE Analysis-Defining the industry for analysis (Value Chain, PLC)-Porters Five Forces - Industry environment analysis-Understanding customers and markets- Competition in the industry.
Unit III	Strategic Analysis: Internal Environment
	Understanding key stakeholders (Mendelow's Model)-Strategic Drivers (Industry & markets, Customers, Channels, Product & Services, Competitive Advantage-The role of resources and capabilities-Combining external and internal analysis (SWOT Analysis)-Gaining competitive advantage(Michael Porter's Generic Strategies).
Unit IV	Strategic Choices
	Strategic Choices: Concentric, Conglomerate, Market Development, Product Development, Innovation, Horizontal Integration, Vertical Integration, Turnaround, Divesture, Liquidation -How to Develop Strategic Options : Ansoff's Matrix ,ADL Matrix ,BCG Matrix ,GE Matrix.
Unit V	Strategy Implementation and Evaluation
	Implementation: Formulation vs. Implementation Matrix, Linkages and Issues-Strategic Change through Digital Transformation-Organisation Structure (hard) and Culture (soft)-Strategic Leadership-Strategic Control-Strategic Performance Measures.
	Fred R. David, Forest R. David, and Purva Kansal, Strategic Management Concepts: A Competitive Advantage Approach, 16 th Edition, 2018. Pearson Education
	Mergers, Acquisitions, and Corporate Restructurings (Wiley Corporate F&A) Hardcover – 2018 by Patrick A. Gaughan
	Tony Grundy Breakthrough Strategies for Growth. . London: PitmanPublishing 1995.
	Strategic Management 2008by Abbass F. Alkhafaji JaicoPublishing House.
	John A. Pearce II, Richard B. Robinson and Amita Mital, Strategic Management: Planning for Domestic and Global Competition (SIE), 14 th Edition, 2018
	John Child and David Faulkner Strategies of Co-operation: Managing Alliances – Networks and Joint Ventures. New Delhi: Oxford University Press, 1998
	CA. Meeta Mangal, Strategic Management (CA Inter/IPCC), Commercial Law Publishers (India) Pvt. Ltd., 2019.
Open Resources	
Tools and Softwares	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM05	FAMILY BUSINESS MANAGEMENT-SC	3	3	40	60	100
Prerequisites	Basics understanding about the family business					
Learning Objectives	To expose the students of situational aspects family owned business, its growth and sustainability.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the unique challenges and opportunities faced by family businesses.	L 1, L 2
CO 2	Apply their knowledge of business management principles to family businesses.	L 2
CO 3	Develop strategies for managing family businesses effectively.	L 3
CO 4	Communicate their ideas and findings effectively in both written and oral form.	L 4
CO 5	Think critically and creatively about family business issues.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM05: FAMILY BUSINESS MANAGEMENT**Soft Core****3 Credits**

Unit I	Introduction
	Overview of the family business. Effective governance and the family business, Issue of ownership and conflict in family. Capital structure of closely held business and family business, cash, growth. Issues and challenges in family business and closely held family business.
Unit II	Developing Effective Governance
	Understanding the relationships between family and business, management and ownership. Governance issues in family owned business, behavioral issues in closely held and family owned business & managed business. Conflict management and transition in family business
Unit III	Growth Strategy
	Growth strategy for family owned business. Different models in family business. Developing sustainable family business organization structure, ownership, team of advisors, board of directors and corporate governance.
Unit IV	Succession Planning
	Family succession, issues of succession in a family firm, preparing for succession planning. Legal norms of succession-succession acts, important provisions.
Unit V	Future Prospects
	Involving non-family members, power struggles and issues of succession in a family firm, Valuation of the closely held firm, the changing role of family in the family business.
Reference Books	Managing the Family Business: Theory and Practice Edward Elgar Publishing 2017
	The 5Gs of Family Business by Walter Vieira, Mita Dixit SAGE Publications India. 2018
	The 10 Commandments For Family Business Hardcover by Kavil Ramachandran SAGE Publications India. –2015
	Family Business Models: Practical Solutions for the Family Business Hardcover – Illustrated, by A. Gimeno (Author), G. Baulenas (Author), J. Coma-Cros (Author) Palgrave Macmillan, 2010
	Family Business Governance: Maximizing Family and Business Potential (A Family Business Publication) Paperback – Illustrated, by Craig E. Aronoff PhD , John L. Ward PhD, Palgrave Macmillan 2011
Open Resources	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM06	DIRECT AND INDIRECT TAX ADMINISTRATION - SC	3	3	40	60	100
Prerequisites	Basic knowledge on Direct and Indirect tax Laws					
Learning Objectives	To understand the various administrative and regulatory provisions of Direct Tax and Indirect taxes in India.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the various administrative and regulatory provisions of direct and indirect taxes in India.	L 1, L 2
CO 2	Gain exposure on different types of taxes.	L 2
CO 3	Understand the organisational setup of direct and indirect tax administration.	L 3
CO 4	Understand the settlement and composition under direct and indirect tax laws.	L 4
CO 5	Apply their knowledge to solve real-world tax problems.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM06: DIRECT AND INDIRECT TAX ADMINISTRATION

Soft Core

3 Credits

Unit I	Basic Concepts Assessment Year, Previous Year, Types of Assesses, Incomes and Receipts. Reforms in Direct tax, Tonnage Tax, Securities Transaction Tax, Commodities Transaction Tax, Direct Tax Code.
Unit II	Income Tax Authorities CBDT, Director General, Commissioners and Powers of Authorities: Search & Seizure, Power to Call for Information, Power of Survey, Powers regarding discovery of Information. Types of Penalties, Various Procedures for Imposing Penalties.
Unit III	Assessment Best judgment Assessment, Self Assessment, Reassessment, Precautionary Assessment, Regular assessment, Important Provisions under Assessment. Various Types of Income Tax Returns and Income Tax forms- E-filing – Appeals and revisions – Refunds – Settlement Commission.
Unit IV	Constitutional provisions CBEC(Central Board of Excise & Customs) Organisation of Central Excise and Customs departments – Hierarchy – powers of commissioners – Deputy commissioners – Superintendant and Inspectors – Demands, Refund/Rebate of Central Excise Duty – Adjunctication Procedure in Central Excise – Search, Seizure Arrest and confiscation of goods under the Customs Act. – Advance Ruling authorities-application – Procedures formalities for scrutiny of application – Powers of authorities.
Unit V	Settlement Commission for Excise and customs composition and powers of the Commission – Appellate provisions in Central Excise, Customs and Service Tax – appeals to CESTAT (Customs, Excise and Service Tax Appellate Tribunal) procedure of Appeal to CESTAT – Orders of the CESTAT – Appeal before Supreme Court – Revision by Central Government – Reference to High Court/supreme Court Service tax Assessment – Filing of return of service Tax – appeals – penalties
Reference Books	V.K. Singhania and Kapil Singhania Direct Tax Law and Practice Taxmann Publication 64 th Edition, 2021 H.C. Mehrotra and S.P. Gopyal Income Tax Law and Accounts, Sahitya Bhawan Publications 42 th editions 2021. VS Datey, Indirect Taxes, Taxmann Publication, New Delhi, 24 th Edition, 2010 CA Anoop Modi & CA Mahesh Gupta, GST & Customs Law, SBPD Publications 2018 V.K. Singhania and Monica Singhania Students guide to GST and Customs Law Taxmann Publication 5 th edition 2020.
Open Resources	
Tools and Softwares	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM07	CORPORATE TAX PLANNING AND MANAGEMENT- SC	3	3	40	60	100
Prerequisites	Basic knowledge on tax provisions and tax planning					
Learning Objectives	To understand the innovative ideas in corporate tax in India and to give expert advices to whom is required regarding various tax issues for decision- making					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basic concepts of corporate taxation in India, including the computation of taxable income and tax liability.	L 1, L 2
CO 2	Identify and analyze various tax planning strategies for corporations.	L 2
CO 3	Advise corporations on how to comply with tax laws and regulations.	L 3
CO 4	Prepare tax returns and other tax-related documents for corporations.	L 4
CO 5	Represent corporations in tax audits and other tax proceedings.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM07: CORPORATE TAX PLANNING AND MANAGEMENT

Soft Core

3 Credits

Unit I	Corporate taxation
	Taxable Income and Tax Liability. Problems on Computation of Taxable Income of Corporate. Minimum Alternative Tax. Dividend Distribution Tax. Tax on Income distributed to Unit holders. Tax incentives to the exporters.
Unit II	Corporate Tax Management
	Return of Income. Assessment. Advance Payment of Tax. Tax Deductions at Source. Tax Collection at Source. Appeals and revisions. Income Tax Authorities. Settlement of Cases. Advance Ruling for Non- Residents. Search and Seizure. Penalties and Fine.
Unit III	Corporate Tax Planning
	Introduction of Tax Planning. Tax planning with respect to Forms of Business. Nature of Business. Location of Business. Tax Planning Vs Tax Management. Tax Avoidance Vs Tax Evasion
Unit IV	Tax Planning and Corporate Decisions
	Tax Planning for business. Capital Structure Decision. Dividend Distribution Decision. Own or Lease. Make or Buy Decision. Shutdown or Continue Decisions. Repair or Replace. Sale of Assets used for Scientific Research.
Unit V	Tax Issues Relating to Business Restructuring
	Amalgamation. Demerger. Conversion of Sole Proprietary into Company. Conversion of Firm into Company. Slump Sale. Transfer of Assets between Holding and Subsidiary Company.
Reference Books	V.K. Singhania and Monica Singhania Corporate Tax Planning and Business Tax Procedure Taxmann Publication Ltd., 26th edition 2022
	Sally Jones and Shelley Rhodes Principal of Taxation for business and Investment Planning Tata McGraw Hill 4th edition 2010.
	H.C. Mehrotra and S.P. Goyal, Income Tax Law and Accounts, Sahitya Bhawan Publications, 63 edition 2022
	Gaur and Narang, Income Tax Law and practice, Kalyani Publication 50 th edition 2022
	Girish Ahuja and Ravi Gupta. Direct Taxes Ready Reckoner with Tax Planning, Wolters Kluwer Publisher 21 st edition 2020

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM08	MACHINE LEARNING FOR FINANCIAL DECISIONS- SC	3	3	40	60	100
Prerequisites	Statistics, Algorithms					
Learning Objectives	To understand the concepts of machine learnings To appreciate supervised and unsupervised learning and its application To understand the theoretical and practical aspects of Probabilistic Graphical Models To appreciate the concepts and algorithms of reinforcement learning To learn aspects of computational learning theory					
Methodology	Lectures and Lab					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basic concepts and principles of machine learning.	L 1, L 2
CO 2	Apply machine learning algorithms to solve financial problems.	L 2
CO 3	Identify and apply the appropriate machine learning algorithm to a given financial problem.	L 3
CO 4	Evaluate the performance of machine learning models.	L 4
CO 5	Communicate machine learning findings effectively to stakeholders	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM08: MACHINE LEARNING FOR FINANCIAL DECISIONS

Soft Core

3 Credits

Unit I	Introduction Machine Learning – Machine Learning Foundation – Overview – Design of a Learning system – Types of machine learning – Applications Mathematical foundations of machine learning – random variable and probabilities – probability theory – Probability distribution – Decision theory – Bayes Decision Theory – Information Theory
Unit II	Supervised Learning Linear Models for regression – Linear models for classification – Naïve Bayes – Discriminant Functions – Probabilistic Generative Models – Probabilistic Discriminative Models – Bayesian Logistic Regression – Decision Trees – Classification Trees – regression trees – Pruning, Neural Networks – Feed- Forward Network Functions – Back – Propagation – support vector machines – Ensemble methods – Bagging –Boosting
Unit III	Unsupervised Learning Clustering – K- Means – EM algorithms – Mixtures of Gaussians, The Curse of Dimensionality – Dimensionality Reduction – Factor Analysis – Principal Component Analysis – Probabilistic PCA – Independent Component Analysis
Unit IV	Probabilistic Graphical Models Graphical Models – Undirected graphical models – Markov Random Fields – Directed Graphical Models – Bayesian Networks – Conditional independence properties – Inference – Learning – Generalization – Hidden Markov Models – Conditional Random Fields (CRFs).
Unit V	Advanced Learning Sampling – Basic Sampling methods – Monte Carlo, Reinforcement Learning – K –Armed Bandit – Elements – Model- Based Learning – Value Iteration – Policy Iteration. Temporal Difference Learning – Exploration Strategies – Deterministic and Non-Deterministic Rewards an Actions Computational Learning Theory – Mistake bound analysis, sample complexity analysis, VC dimension, Occam learning, accuracy, and confidence boosting. Deep Learning – RNN, ReLU
Reference Books	Bishop, C. Pattern Recognition and Machine Learning: Publisher- Springer 2016 Lars Schmidt- Thieme, Data Analysis, Machine Learning and Applications, Publisher -Springer. Tom M. Mitchell, Machine Learning, McGraw Hill Education, 2017 Slawomir T. Wierzchon, Advances in Machine Learning II, Springer Theobald Oliver, Machine Learning for Absolute Beginners: A Plain English Introduction: 1, (Machine Learning from Scratch), Second Edition, Ebook
Open Resources	https://onlinecourses.nptel.ac.in/noc21_cs24/preview
Tools and Software	Python and R

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM09	PRINCIPLES OF ARTIFICIAL INTELLIGENCE- SC	3	3	40	60	100
Prerequisites	Knowledge of Programing					
Learning Objectives	The course aims to provide basic concept of Artificial Intelligence and its application in Business, Finance and Accounting					
Methodology	Lectures, Assignments, Lab and Project					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Define artificial intelligence (AI) and explain its key concepts and theories.	L 1, L 2
CO 2	Identify and apply a variety of AI techniques to solve real-world problems.	L 2
CO 3	Understand the ethical implications of AI and its impact on society.	L 3
CO 4	Think critically about AI and its applications.	L 4
CO 5	Evaluate AI research papers and identify promising new ideas.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM09: PRINCIPLES OF ARTIFICIAL INTELLIGENCE

Soft Core

3 Credits

Unit I	Introduction
	Overview - Foundations, Scope, Problems, and Approaches of AI. Intelligent agents: Reactive, Deliberative, Goal-driven, Utility-driven, and Learning agents, Artificial Intelligence programming techniques.
Unit II	Problem-solving through Search
	Forward and Backward, State-Space, Blind, Heuristic, Problem-Reduction, A, A*, AO*, Minimax, Constraint propagation, Neural, Stochastic, and Evolutionary search algorithms, Sample applications
Unit III	Knowledge Representation and Reasoning
	Ontologies, Foundations of knowledge representation and Reasoning, Representing and Reasoning about objects, Relations, Events, Actions, Time, and Space; Predicate Logic, Situation calculus, Description Logics, Reasoning with defaults, Reasoning about knowledge, Sample applications.
Unit IV	Planning and Decision making
	Planning as search, Partial order planning, Construction and Use of planning graphs. Representing and Reasoning with Uncertain Knowledge: Probability, Connection to logic, Independence, Bayes rule, Bayesian networks, Probabilistic inference, and sample applications. Decision- Making: Basics of utility theory, Decision theory, Sequential decision problems, Elementary game theory, Sample applications.
Unit V	Machine Learning and Knowledge Acquisition
	Learning from memorization, Examples, Explanation, and exploration. Learning nearest neighbor, Naive Bayes, and Decision tree classifiers, Q- learning for learning action policies, Applications. Sample Applications of AI, Student project presentations.
Reference Books	ARTIFICIAL INTELLIGENCE: A MODERN APPROACH, 4TH EDITION by Russell/Norvig ,Pearson , 2022
	Knight, Kevin, Rich, Elaine, Nair, B; Artificial Intelligence, Third Edition, Publisher -McGraw-Hill Education Pvt.Ltd., 2017
	Deepak Khemani, A First Course in Artificial Intelligence, Publisher -McGraw Hill Education Pvt. Ltd, 2017
	Prabhat Kumar, Artificial Intelligence: Reshaping Life and Business, BPB Publication 2019
	Kompella, Kashyap, Pelz-Sharpe, Alan, Artificial Intelligence, Third Edition, Deep Publishing
Open Resources	
Tools and Softwares	Java, Python, C++, Lisp, and Prolog

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM10	COMPUTER APPLICATIONS IN BUSINESS- SC	3	3	40	60	100
Prerequisites	Knowledge of Basic computer skills					
Learning Objectives	This course is intended to introduce you to the application of excel in finance. The course seeks to develop your ability in using spreadsheets for financial modelling					
Methodology	Lectures, Assignments, Lab and Project					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the fundamental concepts of computer applications in business.	L 1, L 2
CO 2	Use various business application software, such as word processing, spreadsheet, presentation, and database software.	L 2
CO 3	Apply their knowledge to use various computer applications to solve real-world business problems.	L 3
CO 4	Communicate their ideas and findings effectively in both written and oral form.	L 4
CO 5	Think critically and creatively about the use of computer applications in business.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM10: COMPUTER APPLICATIONS IN BUSINESS

Soft Core

3 Credits

Unit I	Excel for Financial Modelling
	Basic Excel Features-Financial Functions-Logical functions- Statistical Functions-Look up and reference function-analysis tool pack.
Unit II	How to build good excel models
	Documenting excel models- debugging excel models-Formula auditing tools-Financial statement forecasting-Review of theory and concepts- Modelling examples-Present Value and Net Present Value-The Difference between Excel's PV and NPV Functions-Internal Rate of Return and Loan Tables.
Unit III	Introduction to Equities using Excel
	Portfolio mean and Variance-Risk return representation of portfolios- Using solver to find efficient points combining risky and risk free securities-asset pricing-single index model-estimating beta coefficients-variance covariance matrix-value-at-risk.
Unit IV	Testing the Security Market Line
	The First-Pass Regression-The Second-Pass Regression- Testing CAPM using Excel - Solving an Unconstrained Portfolio Problem-Solving a Constrained Portfolio Problem.
Unit V	Event Studies
	Outline of an Event Study-Measuring the Stock's Behavior in the Estimation Window and the Event Window-Market-Adjusted and Two- Factor Models-The Event Window-Impact of Earnings Announcements on Stock Prices-Cumulative Abnormal Returns.
Reference Books	Mary Jackson, Mike Staunton "Advanced Modelling using Excel and VBA , Publisher Wiley 2007
	Gottlieb Isaac, "Next Generation Excel: Modeling in Excel for Analysts and MBAs , Publisher Wiley 2013
	Chandan Senguptha "Financial Modeling: Using excel and VBA John Wiley and sons limited 2008
	Simon Benninga "Financial Modelling The MIT Press Cambridge, Massachusetts 2008
Open Resources	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM11	RESEARCH METHODOLOGY- SC	3	3	40	60	100
Prerequisites	Basic Knowledge on statistics and application software's					
Learning Objectives	To impart knowledge on Research Methodology Theory and Techniques for identifying, analysing and interpreting research problems in the real life situations.					
Methodology	Teaching with visual aids Assignments and Tests Problem Solving and Case Discussion, Using Excel worksheet for statistical operations.					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basic concepts and principles of research methodology.	L 1, L 2
CO 2	Identify and apply appropriate research methods to different types of research problems.	L 2
CO 3	Collect, analyze, and interpret data using appropriate statistical methods.	L 3
CO 4	Write research reports and articles in a clear and concise manner.	L 4
CO 5	Communicate research findings effectively to both academic and non-academic audiences.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM11 RESEARCH METHODOLOGY

Soft Core

3 Credits

Unit I	Types, Process & Design of Research
	Meaning- Importance- Types of Research – Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental, Qualitative and case & Generic Researches- Process of Research – Research Problem – Identification, Selection and Formulation of Research Problem – Review of Literature – Research Gaps and Techniques – Hypothesis – Types and Formulation.
Unit II	Research Design & Sampling
	Meaning, Components and Use of Research Design – Census VS Sampling – Essentials of a good sampling – Probability and Non – Probability sampling methods – Sample Size – Factors affecting the size of the sample – Sampling and non-sampling errors.
Unit III	Sources and Collection of Data
	Primary and Secondary Data – Observation: Types and Techniques- Interview: Types and Conduct – Preparation for an Interview – Effective Interview techniques – Schedule meaning, Essentials and Kinds – Questionnaire: Meaning and Types – Format of a good questionnaire – scaling techniques and Measurement Metrics: Meaning, Importance, Methods of scale construction – Validity and Reliability – Pre testing – Pilot Study. Data exploration and visualization, handling of text data.
Unit IV	Data Collection, Processing & Analysis
	Processing, Editing, Coding, Classification and Tabulation – Analysis of Data – measures of Central Value: Arithmetic Mean, Median and Mode- Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, and Standard Deviation- Measures of Relationship: Correlation and Regression Analysis: Simple, Partial and Multiple – Using R and Excel Programming – Association of Attributes. Hypothesis Testing – Parametric Tests: Testing for Means – One and Two Populations – One Way & Two Way ANOVA – Testing of Proportions: One and Two Populations – Chi-Square Test – Non – Parametric Tests: Sign test and Mann Whitney test - Test Result Interpretation.
Unit V	Report Writing
	Meaning, Types of reports and Contents of Research Reports – Steps involved in drafting reports – Fundamentals and Principles of good report writing- Lay-out and Features of a good Research Report – Grammatical Quality- Language flow- Data Support – Diagrammatic Elucidation- References and Annotations – Clarity and Brevity of expressions- Inputs for stylish Report writing.
Reference Books	Naresh Malhotra , Marketing Research: An Applied Orientation, 7 th Edition, Pearson Education, 2019
	Donald R. Cooper and Pamela S. Schindler , Business Research Methods.12 th Edition, McGraw Hill Education, 2018
	C.R. Kothari and Gaurav Garg , Research Methodology: Methods & Techniques, 4 th edition, New Age Intl., 2019.
	Levin & Rubin , Statistics for Management. New Delhi:PHI
	Mark Gardener , “Beginning R The statistical Programing Language, Wiley India Pvt Ltd, New Delhi (2015)
	Pauline V.Young Scientific Social Surveys and Research, Prentice-Hall

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM12	STATISTICS FOR BUSINESS DECISIONS- SC	3	3	40	60	100
Prerequisites	Basic idea about the statistics and its application in Business decision					
Learning Objectives	To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.					
Methodology	Chalk and talk, Presentations, Assignment and software based problem solving					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basic concepts and principles of statistics.	L 1, L 2
CO 2	Apply statistical methods to analyze business data and make informed business decisions.	L 2
CO 3	Communicate the results of statistical analysis effectively to both technical and non-technical audiences.	L 3
CO 4	Describe the different types of data and how to collect and organize them.	L 4
CO 5	Calculate and interpret descriptive statistics, such as mean, median, mode, standard deviation, and correlation coefficient.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM12: STATISTICS FOR BUSINESS DECISIONS

Soft Core

3 Credits

Unit I	Measures of Central Tendency Attributes, variables (quantitative and qualitative), Scales of measurement: nominal, ordinal, interval and ratio, Measures of Central Tendency, Measures of Dispersion: Shape of the distribution: Skewness and Kurtosis.
Unit II	Probability Meaning and need, Theorems of addition and multiplication, Conditional probability, Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, exponential and Normal distribution, Central limit theorem
Unit III	Parametric Tests Population mean, Confidence intervals for the parameters of a normal distribution (one sample only), Introduction to testing of Hypothesis: Concept; Level of Significance; Process of testing; Type I and Type II error, standard error of estimates, Test of hypothesis concerning Mean: z test and t-test, F test
Unit IV	Measures of relations Correlation Analysis: scatter diagram, linear, logistic and multinomial, Correlation: Meaning, Significance, Tests for significance of Correlation Coefficient- Regression Analysis
Unit V	Non Parametric Tests Chi-square tests; Sign tests Wilcoxon Signed – Rank tests; Wald – Wolfowitz tests; Kruskal – Wallis tests
Reference Books	Keller, G. and Gunjan Malhotra, Statistics for Management and Economics (10th Edition). New Delhi: CENGAGE India Pvt Ltd, 2018. Statistics for Management, 8/e by I. Levin Richard (Author), H. Siddiqui Masood. Rubin David, Rastogi Sanjay (7th Edition) Pearson, 2017 Gupta S.P. Statistical Methods, Sultan Chand, New Delhi 2012 Stine, R. and Foster, Statistics for Business (Decision making and Analysis) (2nd Edition), New Delhi: Pearson, 2014 Arora & Arora, Statistics for Management, Sultan Chand, New Delhi, 2009
Open Resources	
Tools and Softwares	MS Excel, SPSS

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM13	OPERATIONS RESEARCH- SC	3	3	40	60	100
Prerequisites	Basics of business mathematics					
Learning Objectives	To equip students with Operations Research techniques for taking managerial decisions.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the fundamental concepts and principles of operations research.	L 1, L 2
CO 2	Formulate and solve real-world problems using operations research techniques.	L 2
CO 3	Apply operations research to various business functions, such as production, transportation, and inventory management.	L 3
CO 4	Use operations research software to solve complex problems.	L 4
CO 5	Communicate the results of operations research studies effectively.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM13: OPERATIONS RESEARCH**Soft Core****3 Credits**

Unit I	Introduction
	Concept and Significance of operations Research Evolution of operations research; Steps in designing operations research studies; Operations research models.
Unit II	Linear Programming and its Applications
	Graphic method and simplex method; Duality problem; Transportation problem; Assignment problem.
Unit III	Waiting Line Models
	Waiters and Services; Mathematical distribution of queues; Basic models of queuing theory and applications.
Unit IV	Inventory Control
	Deterministic models and probabilistic models.
Unit V	Game Theory
	Zero sum game; Pure and mix strategies; Criteria of sharing strategies. Net – Work Analysis: Introduction to PERT and CPM; Application areas of PERT and CPM.
Reference Books	Operations Research : Theory and Application 5/e by Sharma J.K. 2012
	R. Panneerselvam – Operation Research Prentice Hall of India Private Ltd., New Delhi. 3rd edition 2023
	Introduction to Operations Research (SIE) 11th Edition by Frederick S. Hillier , Gerald J. Lieberman , Bodhibroto Nag , Preetam Basu, McGraw Hill 2021
	Vazsonyi, Andrew and Herbert F.Spriner: Quantitative Analysis for Business, Prentice Hall, New Delhi.Special Indian edition
	Quantitative Techniques in Management 6th Edition –by N D Vohra , Hitesh Arora 2021
Open Resources	
Tools and Softwares	MS Excel

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM14	STOCK AND FOREX TRADING LAB-SC	3	3	40	60	100
Prerequisites	Basic knowledge of Financial Market Operation					
Learning Objectives	To introduce the operations of the security market To understand the Trading Process, settlement, and legal frameworks					
Methodology	Practical Sessions Lab Live trading					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the operations of the stock and forex markets.	L 1, L 2
CO 2	Apply their knowledge to trade stocks and currencies using a simulated trading platform.	L 2
CO 3	Analyze market data and trends to make informed trading decisions.	L 3
CO 4	Develop and implement trading strategies to manage risk and maximize profits.	L 4
CO 5	Use various trading tools and techniques to enhance their trading performance.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM14: STOCK AND FOREX TRADING LAB**Soft Core****3 Credits**

	<p>List of practical:</p> <ul style="list-style-type: none">• Evaluation of New Issue application forms• Identification of Risk Factors and Project viability in New Issues• Exploring the NEAT and BOLT screen based trading• Order types, Order Booking• Opening up of a DP account, PAN, etc• Trading and Settlement activities of on-line trading• Preparation of Technical Charts, exploring trends• Fundamental Analysis of Industry and identification of growth stocks• Company specific events and identification of stock price reaction to Dividend and Bonus announcements• Index Preparation and examining the portfolio performance• Clearing and Settlement activities and MIS Reporting• Marketing of Mutual Funds and Infrastructure Bonds – Critical Factors• F&O Segment – Broader features of the Screen trading• F&O Segment – Calculation of Cost of Carry, impounded costs• F&O Segment – Sport Market linkage• Forex trading – Basics• Determination of Merchant Rates• Forward Trading• Currency Derivatives
Tools and Software	The trading app provided by respective brokers

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM15	MULTINATIONAL FINANCIAL MANAGEMENT- SC	3	3	40	60	100
Prerequisites	Understanding of Financial Management and International Finance					
Learning Objectives	To develop basic understanding on financial management of MNC's with special emphasis on cost of capital, Portfolio investment, International taxation and managing political risk					
Methodology	Course activities consist of lectures, case study analysis, group discussions, seminar, Presentation, assignment writing and tests. Solving problems and evaluating decisions involving the financial data will be integral part of instruction					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the unique challenges and opportunities facing multinational corporations in managing their finances.	L 1, L 2
CO 2	Apply their knowledge to make informed financial decisions in a global context.	L 2
CO 3	Analyze and interpret global financial markets and data.	L 3
CO 4	Assess and manage foreign exchange risk.	L 4
CO 5	Develop and implement global financing strategies.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM15: MULTINATIONAL FINANCIAL MANAGEMENT**Soft Core****3 Credits**

Unit I	Organisational Set up of Banks
	Growth and Importance of Multinational finance – Theory of Comparative Advantage – Goals of International Finance Management, Globalization of the world economy and major trends – Significance of Multinational corporations – FDI Global trends in FDI, Reasons for investing overseas – Cross – border mergers and acquisitions; Political risk and FDI - : measurement and management of political risk
Unit II	International Portfolio Investment and its benefits
	International diversification through country funds, ADRs and ETFs
Unit III	International Capital Structure and Cost of Capital
	International capital budgeting – Discounting and non-discounting methods – Capital budgeting from the parent firms perspective
Unit IV	Multinational Working Capital Management
	Short term overseas financing sources, Management of international cash balances, inventory & account receivables.
Unit V	International trade finance
	Letter of credit, Forfeiting, Countertrade, Government assistance for exporting; International tax environment – objectives on international taxation – types of taxation – national tax environment – tax heavens – controlled foreign corporation; Transfer pricing and related issues.
Reference Books	P G Apte, Sanjeevan Kapshe ,International Financial Management 8th Edition , McGraw Hill 2020
	Alan C. Shapiro, Multinational Financial Management, 9ed , Wiley,2012
	Adrian Buckley , Multinational Finance, FT Publishing International, 2003
	Maurice. D. levi, International finance – the markets and financial management and multinationalbusiness, Mc Graw Hill, Inc, 3 rd edition, ISBN -0-07-037687-5
	Cheol S. Eurn, Bruce G. Resnick, International Financial Management, Mc Graw – Hill- Irwin, 7 th edition - 2017
Open Resources	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM16	FUND MANAGEMENT IN COMMERCE BANKS- SC	3	3	40	60	100
Prerequisites	Understanding of Financial Management, Financial Accounting and Financial Market					
Learning Objectives	The course is designed to provide conceptual and practical understanding of the principles and technique involved in the management of banking institutions					
Methodology	Course activities consist of lectures, case study analysis, group discussions, seminar, Presentation, assignment writing and tests. Solving problems and evaluating decisions involving the financial data of selected banks will be integral part of instruction					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the principles and practices of fund management in commercial banks.	L 1, L 2
CO 2	Apply their knowledge to manage the funds of commercial banks effectively.	L 2
CO 3	Analyze the financial performance of commercial banks and develop strategies to improve their performance.	L 3
CO 4	Make informed decisions about the allocation of funds and the investment of funds.	L 4
CO 5	Manage the risks associated with fund management in commercial banks	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM16: FUND MANAGEMENT IN COMMERCE BANKS

Soft Core

3 Credits

Unit I	Organisational Set up of Banks
	Board of Directors; Functions; Duties and Responsibilities; Statutory Provisions Regarding Board of Directors in State Bank of India and other Commercial Banks and Development Banks.
Unit II	Liquidity Management
	General Principles; Territories of Bank Liquidity; Properties in the use of Funds; Resource Allocations in Commercial banks and Development Banks; Management of Cash.
Unit III	Management of Capital Funds
	Functions; Necessity; Adequacy; Present Positions of Capital Funds in Indians Banks; Problems and Prospects of Capital Management in Commercial and Development Banks.
Unit IV	Management of Deposits and Primary Reserves
	Factors Influencing the Level of Individual Bank's Deposits; Legal Reserves; Forces Influencing Level of Working Reserve; Nature of Secondary Reserves; Functions and Management of Secondary Reserves.
Unit V	Management of Loans
	Characteristics of Commercial Bank Loans in India; Cardinal Principles of Sound Bank Lending; Loan Policy; Evaluating Credit Worthiness of Applicants; Supervision and Organisation of Bank Lending.
Reference Books	Kanhaiya Singh & Dutta, COMMERCIAL BANK MANAGEMENT , McGraw Hill Education, 2017
	Johannes Wernz, Bank Management and Control: Strategy, Capital and Risk Management , Springer, 2021
	Siddhartha Sankar Saha, Indian Financial System: Financial Markets, Institutions and Services Second Edition, McGraw Hill, 2020
	Bharati V. Pathak, The Indian Financial System: Markets, Institutions and Services Pearson
	IIBF, Bank Financial Management, Macmillan Education India, 2018
	Sujatra Bhattacharyya, Indian Financial System, Oxford University Press
Open Resources	www.imf.org , www.bis.org

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM17	COMMODITY DERIVATIVES: MARKETS & APPLICATIONS- SC	3	3	40	60	100
Prerequisites	Basic knowledge on derivatives markets and its instruments					
Learning Objectives	To give necessary knowledge to students through introduction to commodity derivative markets, regulatory framework, risk management and spot and futures market operations					
Methodology	Course activities consist of lectures, case study analysis, group discussions, seminar, Presentation, assignment writing and tests. Solving problems and evaluating decisions involving the financial data of selected banks will be integral part of instruction					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the concepts of commodity derivatives markets and their applications.	L 1, L 2
CO 2	Apply their knowledge to the functioning of commodity exchanges and different types of commodity derivatives contracts.	L 2
CO 3	Analyze the risks and rewards associated with commodity derivatives trading.	L 3
CO 4	Develop strategies for hedging and speculation in commodity derivatives markets.	L 4
CO 5	Communicate their ideas and findings effectively on commodity derivatives markets and their applications	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM17: COMMODITY DERIVATIVES: MARKETS & APPLICATIONS**Soft Core****3 Credits**

Unit I	Introduction to Global Commodity Markets
	International Exchanges and History of Commodity Markets: History of Commodities Market * Physical Commodity (Spot) markets * Instruments, Exchanges, and Strategies • Commodity Forward Contracts, Futures, Options and Swaps • Requirement of Commodity Futures • Need for Commodity Derivatives Exchanges in Any Economy • Different Components of the Commodity Ecosystem • Different international Commodity Derivatives Exchanges: An Overview
Unit II	Commodities Regulatory Framework in India
	FCRA * FMC * Kabra Committee Report * Abhijit Sen Committee Report Etc. SEBI Act. Banking Act. Warehousing Development and Regulation Act. APMC Act
Unit III	Arbitrage and Spread Trading Strategies
	Cash and Carry Arbitrage - Reverse Cash and Carry Arbitrage - Spread Trading: Intra-Commodity / Inter-Commodity
Unit IV	Price Risk Management Using Commodity Prices
	Price risk management includes hedge strategies using commodity futures- concept of contango and backwardation - definition of hedging -basis risk - basis in contango and backwardation - Futures prices and relationship with cost of carry and cash prices - Concept of Continuous compounding - Who are the different participants and intermediaries in Commodities market * Basis Risk and scenario analysis- Investment strategies using futures -spread strategy - arbitrage using futures -cash and carry and reverse cash and carry arbitrage
Unit V	Commodity Market Operations
	Exchange Operations, Clearing & Settlement, Trading & Surveillance, Exchange Risk Management, Delivery Mechanism and Warehouse Receipts, Spot Markets: Trading mechanism Process -RMS parameters –Margins- membership structure in global commodity exchanges * The delivery mechanism in commodity markets, role of quality certification agencies, warehouses, delivery types (seller's option, both option, compulsory delivery), and the exchange delivery process itself * Concept of warehouse receipts * Dematerialisation and Rematerialisation in Commodities market * Dematerialization of warehouse receipts, and spot (physical commodity) market operations * Demonstration of MCX Trader's Workstation—the online trading platform
Reference Books	Niti Nandini Chatnan , Commodity Derivatives, Cengage India Private Limited, 2019
	Neil C.Schofeild ,Commodity Derivatives: Markets and Applications", by, Published by Wiley,2021
	Helyette Geman, Commodities & Commodity Derivatives: Modeling and Pricing for Agriculture, Metal & Energy", , Published by Wiley, 2009
Open Resources	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM18	INVESTMENT VALUATION- SC	3	3	40	60	100
Prerequisites	Basics of investment					
Learning Objectives	Enable students to develop financial models practiced in Industry. To provide students with practical knowledge on Valuing the Firm.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the different types of investments and their valuation methods.	L 1, L 2
CO 2	Apply various valuation techniques to different investment assets, such as stocks, bonds, and real estate.	L 2
CO 3	Conduct investment research and make informed investment decisions.	L 3
CO 4	Analyze the performance of investment portfolios and make necessary adjustments.	L 4
CO 5	Communicate their investment analysis and recommendations in a clear and concise manner	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM18: INVESTMENT VALUATION

Soft Core

3 Credits

Unit I	Introduction to Valuation
	Approaches to valuation – Discounted Cash flow Valuation Relative Valuation –Contingent Claim Valuation Understanding financial statement – asset measurement and valuation-Measuring Finance Mix-Measuring earnings and profitability-Measuring risk
Unit II	Basics of Risk
	Equity Risk and expected return-Alternative models for equity Risk-Comparative analysis of equity risk models –Models of default Risk-Option Pricing Theory and Models Basics of Option Pricing-Determining option value-option pricing Models-Extensions of option Pricing Models.
Unit III	Market efficiency and Investment Valuation Implications of Market efficiency
	Testing Market efficiency-Market anomalies-Riskless rate and Risk Premium equity Risk Premium Default spread on Bonds-Cost of equity and Capital-Best Practices at firms.
Unit IV	Measuring earnings
	Adjusted Earnings-From earnings to Cash Flow-re investment Needs- Estimating Growth-Historical growth-Fundamental determinants of Growth- Closure in Valuation-survival Issue-Dividend discount models-Free cash flow to equity discount-firm valuation.
Unit V	Estimating equity value per share
	Fundamental principles of relative valuation-earnings multiples-book value multiples-revenue multiples and sector specific multiples-Valuing financial services firm-Valuing firms with negative of abnormal returns-valuing young or start up firms-Probabilistic approaches to valuation.
Reference Books	Damodaran Aswath Investment valuation “tools and techniques for determining the value of any asset Wiley India (P) Ltd.2012
	Simon Benninga “Financial Modeling” fifth edition, The MIT Press Cambridge Massachusetts, 2022
	Krishna Palepu, Paul Healy Business Analysis and Valuation: Using Financial Statements Cengage India Private Limited, 2015
	Titman, Sheridan, Martin, JohnD, Valuation: The Art and Science of Corporate Investment Decisions, Addition-Wesley Series in Finance.
	Gottlieb Isaac, “Next Generation Excel: Modeling in Excel for Analysis and MBAs John Wiley and sons limited 2009
Open Resources	
Tools and Softwares	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM19	FINANCIAL RISK MANAGEMENT- SC	3	3	40	60	100
Prerequisites	Basic understanding of financial risk					
Learning Objectives	The course aims at familiarizing the students with principle and practices of Financial Risk Management and enables them to develop decision-making skills in management risk.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the different types of financial risks and the tools and techniques used to manage them.	L 1, L 2
CO 2	Apply their knowledge to identify, assess, and mitigate financial risks in real-world business settings.	L 2
CO 3	Communicate their understanding of financial risk management effectively in both written and oral form.	L 3
CO 4	Think critically and creatively about financial risks and develop innovative solutions to manage them.	L 4
CO 5	Demonstrate the research skills necessary to conduct independent research on financial risk management	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM19: FINANCIAL RISK MANAGEMENT

Soft Core

3 Credits

Unit I	Financial Risk
	Definition and evolving styles of risk management. Organizing for Financial Risk Management - Role of risk manager- policies-decision making and execution – Exposure to Risk and Diversification - specific and market risk- forecasting market movements. Forwards and Futures: market volatility.
Unit II	Managing Equity Risk
	Specific risks- managing market risk-Markowitz and Sharpe Single Index models. Managing Bond Risk - market conventions and yields-bonds with special features- yield curves- hedging with futures and options. Managing Interest Rate and Currency Risk - one period forwards and futures- interest options- currency options and hedging longer term interest rate and currency exposures
Unit III	Foreign Exchange Risk Management
	Various foreign exchange rate risk management strategies- foreign exchange market in India.
Unit IV	Commodity Risk Management
	Basic understanding of commodities-investment opportunities in commodities in India-working of commodity exchanges- importance of risk management in commodity derivatives- future of commodity derivatives. Financial Risk Management: Case Studies
Unit V	Hedging and the “Greeks”
	“Greeks”- delta, gamma, vega, theta & rho, The basic Principle: Delta Hedging, Asset Mismatch, Maturity mismatch, basis risk, and minimum- variance hedging, Delta-Gamma hedging using options, Value at Risk.
Reference Books	R. K. Arora, Financial Risk Management, Wiley, 2021
	Brain A. Eales Financial Risk Management. London:Mc Graw – Hill, 1995
	Steve L. Allen, Financial Risk Management: A Practitioner's Guide to Managing Market and credit risk, Wiley Finance , 2013
	Dun & Bradstreet, Financial Risk Management, Mcgraw Hill Education,2006
	Peter Christoffersen, Elements of Financial Risk Management, Academic Press
	Geoffrey Poitras, Commodity Risk Management: Theory and Application, Routledge,2013

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM20	FORENSIC ACCOUNTING AND FRAUD RISK MANAGEMENT- SC	3	3	40	60	100
Prerequisites	Knowledge of Accounting and Statistics					
Learning Objectives	To impart knowledge of using accounting and other tools to detect fraud and manage the fraud risk in the business organization.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Apply the knowledge of forensic accounting and fraud risk management to real-world business problems.	L 1, L 2
CO 2	Analyze business cases and develop solutions to fraud risk management problems	L 2
CO 3	Communicate their ideas and findings effectively in written and oral form.	L 3
CO 4	Think critically and creatively about fraud risk management issues, and develop innovative solutions to problems.	L 4
CO 5	Conduct independent research in the field of forensic accounting and fraud risk management, and communicate their findings in a scholarly manner.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM20: FORENSIC ACCOUNTING AND FRAUD RISK MANAGEMENT

Soft Core

3 Credits

Unit I	Introduction
	Essence of Forensic Accounting – Forensic Accounting vs Traditional Accounting Application of Forensic Accounting. Forensic Accounting Skills – Auditing – Investigation – Risk Analysis – Criminology – Digital Forensics. Responsibilities Forensic Accountant – Consulting – Valuation – Non-authoritative Guidance.
Unit II	Fraud theories
	Fraud – Meaning -Types – Theories of Fraud - Fraud Triangle- Fraud Diamond –Fraud Pentagon – Fraud Hexagon - Fraud Tree. Fraud Schemes – Occupational Fraud— Money Laundering – Organized Crimes - Victims. Internal Auditor – Role Responsibilities – Liabilities. Forensic Auditing -Fraud Audit Report - Fraud Con Theory.
Unit III	Fraud Risk Management
	Risks – Risk classifications. Risk of material misstatements - Type of misstatemen Organizational Fraud Risk – Enterprise-wide risk – Business process risk – Fra penetration risk. Fraud Risk Detection and assessment - Risk Assessment Factor Fraud Prevention and Response – Fraud Deterrence- Fraud Deterrence Cycle.
Unit IV	Forensic Investigation
	Investigative Techniques- Analysis tool for investigator- Investigative Process – Gathering and Documenting Evidences - Rules of Evidence - Report of Investigation –Criminal Prosecution support.
Unit V	Forensic Analytics
	Basics of Data Mining – Structured vs unstructured data – Methods of data acquisition – Data visualization – Visual statistics - Time series analysis - Advances in IT systems– Basics of Machine Learning Algorithm – Neural Network Analysis.
Reference Books	Michael A. Crain, William S. Hopwood, Carl Pacini& George R. Young; Essentials Forensic Accounting; John Wiley & Sons, New Jersey, 2016.
	B. Lev. Financial Statement analysis; A New Approach, Prentice Hall
	Leonard W. Vona; Fraud Risk Assessment: Building a Fraud Audit Program; Jo Wiley & Sons, New Jersey, 2008.
	Mark J. Nigrini; Forensic Analytics: Methods and Techniques for Foren Accounting Investigations; John Wiley & Sons, New Jersey, 2011.
	Felix I. Lessambo; Auditing, Assurance Services, and Forensics: A Comprehensive Approach; Palgrave Macmillan, 2018.
	Tommie W. Singleton & Aaron J. Singleton; Fraud Auditing and Forensic Accounting John Wiley & Sons, New Jersey; Fourth Edition, 2010.
Online Resources	Thomas W. Golden, Steven L. Skalak, Mona M. Clayton & Jessica S. Pill; A Guide Forensic Accounting Investigation; John Wiley & Sons, New Jersey; Second Editi 2011.

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM21	PERSONAL FINANCE- SC	3	3	40	60	100
Prerequisites	Basic knowledge on Income tax and investments					
Learning Objectives	To find direction and guidance in one's financial decisions To understand how each financial decision affects other areas of finance To ensure the financial stability for adapting to life changes					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the fundamental concepts of personal finance, including budgeting, saving, investing, and insurance.	L 1, L 2
CO 2	Apply their knowledge to develop and implement a personal financial plan.	L 2
CO 3	Make informed financial decisions that are aligned with their personal goals and objectives.	L 3
CO 4	Evaluate and compare different financial products and services.	L 4
CO 5	Manage their financial resources effectively and efficiently.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM21: PERSONAL FINANCE**Soft Core****3 Credits**

Unit I	Introduction
	Savings-Investment-Advances for Investment-Selection of Advances-Mix for Portfolio of Such selected Advances- Criterion to be considered for investment-type of Securities- Income tax and personal finance of an individual.
Unit II	Investment in Government Securities
	PPF-NSC-NSS-Infra Structural-Bonds- Regulations-Governance.
Unit III	Investment in Post office and Bank Deposits
	All Types of post office related Deposits and all types of Bank Deposits including Deposits in corporate sector-Regulation –Governance.
Unit IV	Investment in Traditional Products
	Gold-Real estate-Mutual fund-return-Risk associated regulation –Criteria to be considered
Unit V	Investment in Equity shares
	Meaning Criteria-Risk & Return Associated- How to Select Share- Formation Portfolio.
Reference Books	Personal finance-Kapoor Jack.R, Diabay Les.R & Hughes Robert J, Tata Mc Graw-Hill Publishing Co Pvt Ltd- 12 th Edition 2020.
	Arthur J. Keown, Personal Finance, 8 th Edition, Pearson, 2019
	Jeff Madura, Personal Finance, 7 th edition, Pearson Education, 2020
	Guide to personal finance-Stillman Richard J, Tata Mc Graw- Hill Publishing Co.Pvt.Ltd- New Delhi
	Theory and problem of personal finance & consumer economic , Rosenberg Robert R & Naples, Ralph.V ,Tata Mc Graw- Hill Publishing Co.Pvt. Ltd- New Delhi.
	Personal finance Planning- Gitman Lawrence J, Dryden Press
Open Resources	
Tools and Softwares	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM22	FINANCIAL DERIVATIVES- SC	3	3	40	60	100
Prerequisites	Basic Knowledge of finance and Mathematics					
Learning Objectives	To help students understand the concepts and equip them to take investment and trading positions in the options and futures market.					
Methodology	Lecture Case Study Spreadsheet Modelling					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the concepts and theories of equity derivatives.	L 1, L 2
CO 2	Apply their knowledge to price and hedge equity derivatives.	L 2
CO 3	Communicate their ideas and findings effectively in both written and oral form.	L 3
CO 4	Think critically and creatively about equity derivative markets.	L 4
CO 5	Demonstrate the research skills necessary to conduct independent research in the field of equity derivatives.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM22: FINANCIAL DERIVATIVES

Soft Core

3 Credits

Unit I	Introduction to derivatives:
	meaning and purpose of derivatives; forward contracts Future contracts options, swaps and other derivatives; Type of trader; Trading future contracts; Specification of the future contracts; Operation of margins, Settlement, and regulations. - Derivatives Market in India: –regulation, working, and trading activity.
Unit II	Forwards and Futures
	Forward and Future contracts, market –clearing and settlement, margins maintenance, trading in future; Future prices and spot prices; Forward prices; vs. future prices; Futures vs. options, pricing of forwards and futures, hedging using futures
Unit III	Options
	Types of options; Options trading; Margins; Valuation of options; Binomial Option; Pricing Modal; Black -Scholes model, for Call Option; Valuation of put Options; Index options; options market exchange-traded options, over-the-counter options, quotes trading, margins, clearing, regulation, and taxations. Options valuation and hedging strategies.
Unit IV	SWAPS
	Mechanics of interest rate swaps, valuation of interest rate, swaps currency swaps, and valuation credit risk and swaps. Warrants and convertibles
Unit V	Derivatives Accounting & Taxation:
	scope and importance - Accounting & Taxation practices of Derivatives – Accounting Standard - reporting practices
Reference Books	Sundaram Janakiramanan, Derivatives and Risk Management, Pearson Education, 2021
	John C. Hull, Sankarshan Basu, Options, Futures and other Derivatives, Pearson Education, 2022
	Stafford Johnson, Introduction to Derivatives, Oxford University Press, 2009
	David A & Thomas W. Miller, Derivatives valuation and Risk Management, Oxford University Press 2003.
	Rene M. Stuly, Risk Management & Derivatives, Thomson south Western, 2007.
Open Resources	https://nptel.ac.in/courses/110/107/110107128/
Tools and Software	Spreadsheet Modelling

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM23	MERCHANT BANKING AND FINANCIAL SERVICES- SC	3	3	40	60	100
Prerequisites	Basic Understanding about the financial intermediaries					
Learning Objectives	Aimed to equip students to with various financial services to provide advice or to get jobs into the companies, which are specializing in it					
Methodology	Chalk and talk, Presentation, Assignment					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the concept and role of merchant banking in the financial system.	L 1, L 2
CO 2	Identify the different types of merchant banking services and their features.	L 2
CO 3	Analyze the financial performance of companies and assess their creditworthiness.	L 3
CO 4	Structure and document merchant banking transactions.	L 4
CO 5	Advise companies on corporate finance and strategic matters.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM23: MERCHANT BANKING AND FINANCIAL SERVICES**Soft Core****3 Credits**

Unit I	Merchant Banking Meaning; Origin; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulations - SEBI, Companies Act 2013, Stock and commodity Exchanges; Merchant Banking in India – Registration, Licensing procedure and Challenges
Unit II	Financial Services Fee based Services – Merchant Banking Services – Issue of Securities – IPO – FPO – (Application Supported by Blocked Amount) ASBA – Book Building – Buyback of Shares – Depositories – Debenture Trusteeship – Stock Broking Services - Portfolio Management – Fund Based Services – Lease Financing – Hire Purchase – Bill Discounting – Factoring – Forfeiting – Wealth Management
Unit III	Underwriting Meaning and Nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting
Unit IV	Credit Rating Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India
Unit V	Stock Broking & Depository services Introduction; Stock Brokers; Sub-Brokers; Foreign Brokers; Stock Market Trading. Depository services: Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations
Reference Books	L M Bhole& Jitendra Mahakud, Financial Institutions and Markets: Structure, Growth & Innovations, Mcgraw Hill Education (India) Private Limited , 2017. Siddhartha Sankar Saha , Indian Financial System: Financial Markets, Institutions and Services, McGraw Hill 2 nd Edition, 2020. Bharati V. Pathak, The Indian Financial System: Markets, Institutions and Services Pearson Publication Sunil Parameswaran, Fundamentals of Financial Instruments: An Introduction to Stocks, Bonds, Foreign Exchange and Derivatives, John Wiley & Sons Inc, 2022. Das, Subhash Chandra, The Financial System In India: Markets, Instruments, Institutions, Services and Regulations, PHI Learning Private Limited, 2015
Open Resources	
Tools and Softwares	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM24	CORPORATE GOVERNANCE- SC	3	3	40	60	100
Prerequisites	Basic knowledge on Corporate Finance& Companies Act 2013					
Learning Objectives	To provide an in-depth study of the evolution and development of corporate Governance along with the issues and practices that governs corporate sectors.					
Methodology	Lectures, Assignments, Case discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the principles and practices of corporate governance.	L 1, L 2
CO 2	Apply their knowledge to analyze and evaluate corporate governance practices in different contexts.	L 2
CO 3	Identify and assess the risks associated with poor corporate governance.	L 3
CO 4	Develop and recommend corporate governance reforms that promote transparency, accountability, and sustainability.	L 4
CO 5	Communicate their ideas and findings on corporate governance effectively in both written and oral form.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM24: CORPORATE GOVERNANCE

Soft Core

3 Credits

Unit I	Conceptual framework of corporate governance
	Theories – Evolution – Principles of corporate Governance - Economic of organization and information – understanding of the shareholder VS stakeholder concept of governance.
Unit II	Corporate and Board Management
	Corporate Ownership structure- Board of directors: types of directors - role, composition, systems and procedures – Functional committees – executive remunerations
Unit III	Legal and regulatory framework of corporate Governance
	Legislative provisions of corporate governance in India: Companies Act 2013, LODR – legislative framework in US, UK and other developed nations
Unit IV	Board Committees and role of professionals
	Need –Functions – Advantages – scopes and constitution of Board Committees, Board Charter – terms of reference, accountability, and performance appraisals – independence - role of professionals in board committees.
Unit V	Corporate Governance Codes and Practices
	Major expert Committees reports – case studies on corporate governance – Indian and overseas perspective – value creation through corporate Governance - corporate governance rating
Reference Books	A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Corporate Governance: Principles, Policies and Practices, 3 rd Edition, Pearson Education 2018.
	Neeti Shikha, Geetanjali Sharma, Corporate Governance in India: Principles and Policies, CENGAGE Publication, 2018
	Indian Institute of Corporate Affairs, Corporate Governance, Taxmann
	Neil Minow Robert A. G. Monks, Corporate Governance, 4 th Edition, Wiley India Private Limited.
	Companies Act 2013 and Rules; SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; Journal and E-Bulletin
	“Chartered Secretary” and “Student Company Secretary” published by ICSI
Open Resources	Newspapers and magazines, Corporate Governance –National Portal of India

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM25	STRATEGIC FINANCIAL MANAGEMENT- SC	3	3	40	60	100
Prerequisites	Basic knowledge about strategic management					
Learning Objectives	It is to familiarize the students with the concepts and approaches of managing corporate finance from a Strategic perspective.					
Methodology	Lecture Case study and discussions					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the theoretical and practical aspects of strategic financial management.	L 1, L 2
CO 2	Apply financial management concepts and tools to solve real-world business problems.	L 2
CO 3	Make informed financial decisions that align with the organization's strategic goals and objectives.	L 3
CO 4	Communicate financial information effectively to both internal and external stakeholders.	L 4
CO 5	Analyze the financial performance of an organization and identify areas for improvement.	L 5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM25: STRATEGIC FINANCIAL MANAGEMENT**Soft Core****3 Credits**

Unit I	Financial Policy and Corporate Strategy
	Contents: strategic decision-making framework, the interface of financial policy and strategic management, balancing financial goal and sustainable goals.
Unit II	Risk Analysis in Capital Budgeting
	Cash flow projection - Impact of taxation, depreciation, inflation and working capital, capital budgeting decision: certainty equivalent approach, evaluation of risky investment proposal, simulation and decision tree analysis, sensitivity analysis, capital rationing, adjusted net present value, replacement decision and application of real options in capital budgeting. Preparation of project report.
Unit III	Title: Leasing decision including cross-border leasing:
	Contents: Leasing: concepts, types, importance, benefits and limitation, lease evaluation. Cross border leasing
Unit IV	Mergers and acquisition:
	Contents: Meaning, process and types, legal and regulatory requirements. Merger acquisition agreement. Adverse competitive effects of a merger. Corporate takeovers: coinsurance effects cross border takeover, forms of takeover and takeover defenses, control transaction: leveraged buyout, management buyout, spin-off, and asset divestiture.
Unit V	Capital Restructuring
	Contents: concepts, types and importance, legal aspects. Refinancing and rescue financing, reorganization of debtors and creditors, sale of assets and targeted stock offerings, downsizing and layoff programs, negotiated wage give- back, employee buyouts.
Reference Books	Prasanna Chandra, Strategic Financial Management - Managing for value creation, 2 nd Edition Financial Management: Theory and Practice. ,Tata Mc Graw Hill, 2020.
	Sofat, Rajni, Hiro, Preeti Strategic Financial Management, PHI Learning Private Limited, 2015
	Cma Kalyani Karna, Strategic Financial Management, Corporate Plus Publications Private Limited, 2019
	CA Dr. K.M. Bansal, CA Anjali Agarwal, Strategic Financial Management, 2 nd edition,Taxmann, 2020
Open Resources	https://nptel.ac.in/courses/110/108/110108047/
Tools and Software	Spider impact KPI fire

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM26	INTERNATIONAL ACCOUNTING- SC	3	3	40	60	100
Prerequisites	Basic knowledge on accounting standard including IFRS					
Learning Objectives	To expose students to the prevailing International Accounting Systems To increase the employability of students in MNCs					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the key concepts and principles of international accounting.	L 1, L 2
CO 2	Apply their knowledge to prepare and analyze international financial statements.	L 2
CO 3	Understand the different accounting standards used in different countries.	L 3
CO 4	Identify and address the challenges of accounting for international transactions.	L 4
CO 5	Develop the skills necessary to work as an accountant in a multinational company	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM26: INTERNATIONAL ACCOUNTING

Soft Core

3 Credits

Unit I	International Dimensions of Accounting
	Introduction-Definition-Importance-Scope of international Accounting-Status of International Accounting Education: World Scenario in India- Internationalization of the Accounting Profession: Introduction-The Accounting Profession in Selected Countries-Internationalization of the Profession- International Dimensions of Financial Reporting: Introduction Variables that influence Transnational reporting- Reporting practices- International Financing Reporting System(IFRS)-Salient Features –Need- Provisions-Applications in India-USA-UK and other Countries
Unit II	Country Differences and Harmonization of Accounting Practices
	Accounting differences-Why National Practices differ-How Practices differ- How differences are addressed(Harmonization)Concept of Harmonization- Need for Standardization- Impediments to Standardization- Endeavors towards Harmonization-Institution-IASC-The European Union-UN
Unit III	International Accounting Standards Committee
	Origins & Operations-Achievements- Current Issues – The Standards - Components and Structure of Financial Statements-Balance sheet items – Income Statement Items-Consolidated Financial Statements-Cash flow Statement-Requirements relating to particular Enterprises
Unit IV	Comparative Analysis of Major Accounting Issues
	Legal basis of Accounting regulation-Existence of a Conceptual Frame work- Additional components of Financial Statements- General Approaches Asset Valuation-Internally Generates intangibles & Research & Development- Goodwill-Tangible Fixed Assets-Investments-Current assets-leases- Provisions-Deferred taxes
Unit V	Accounting Differences and Financial Statement Analysis
	Different approaches to Analysis-The place of Financial ratios-Factors that Generate Differences: Presentation of Financial Statements-Methods of Financing –[Main problems in Financial Statement Analysis-Scope of Consolidation –Revaluation of Assets-Depreciation and Provisions-Leasing – Accounting for goodwill-Deferred Taxation –Capitalized Expenses- Transactions in Foreign Currencies-Extraordinary and Exceptional items- Changes in Accounting Principles OR Generally Accepted Accounting Practices(GAAP) India-USA-UK-Germany-France-Japan
Reference Books	International Accounting, Mohapatra Das.A.K., Prentic Hall of India, New Delhi
	International Accounting, Rathore, Shirin, 3 rd Edition, PHI learning,2019.
	International Accounting-Peter Walton, International Thomson Business press
	Shahrokh M. Saudagaran (Author), Lawrence Murphy Smith, International accounting a User Perspective, 5 th Edition, Carolina Academic Press, 2022
	Comparative international accounting -Nobes Christopher & Parker Robert, ResearchEducation Asia, New Delhi
Open Resources	
Tools and Softwares	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM27	VALUE ADDED COURSE- SC	3	3	40	60	100
Prerequisites	As per the Requirements of the course floated on the online platforms					
Learning Objectives	The student has to register and complete a certification course offered by any one of the online platform (certification from any one module)					
Methodology	As adopted by the respective courses					
Option I	NISM					
Option II	NSE – NCFM					
Option III	Indian Institute of Banking and Finance					
Option IV	MCX – Commodity Professionals					
Option V	BSE Institute Limited (bsebti.com)					
Open Resources	Respective websites of the Institute					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Discuss the key concepts and theories of banking and finance.	L 1, L 2
CO 2	Apply their knowledge to various banking and financial operations, such as deposit mobilization, loan processing, and investment management.	L 2
CO 3	Communicate the benefits and risks of various banking and financial products and services to their customers in a clear and concise manner.	L 3
CO 4	Provide customer service in a professional and efficient manner.	L 4
CO 5		L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM27: VALUE ADDED COURSE**Soft Core****3 Credits**

For acquiring 3 credits, courses should be selected which has minimum 12 hour per week from any one the following institutes. Prior registration and approval with the Department is a must for getting credit.

Methodology	As adopted by the respective courses
Option I	NISM
Option II	NSE – NCFM
Option III	Indian Institute of Banking and Finance
Option IV	MCX – Commodity Professionals
Option V	BSE Institute Limited (bsebti.com)
Open Resources	Respective websites of the Institute
Tools and Softwares	

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM28	ENTREPRENEURSHIP DEVELOPMENT- SC	3	3	40	60	100
Prerequisites	Basic knowledge about Project Finance					
Learning Objectives	The course is aimed at changing the mindset of the students and enabling them to transform into a successful entrepreneur rather than just a cog in the wheel. Tackle the problems of growing unemployment by turning the job seekers into job creators.					
Methodology	Lecture, Case studies, Making sample projects for funding					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Define and explain the key concepts and theories of entrepreneurship, such as entrepreneurial orientation, innovation, and risk-taking.	L 1, L 2
CO 2	Discuss the entrepreneurial process, including opportunity identification, business planning, and venture launch and management.	L 2
CO 3	Identify and assess business opportunities, taking into account factors such as market needs, competitive landscape, and financial resources.	L 3
CO 4	Develop and implement business plans, including setting goals and objectives, developing strategies, and forecasting financial performance.	L 4
CO 5	Manage entrepreneurial ventures, including making strategic decisions, managing resources, and leading teams.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM28: ENTREPRENEURSHIP DEVELOPMENT

Soft Core

3 Credits

Unit I	Introduction Meaning and Importance, Evolution of term 'Entrepreneurship: 'Factors influencing entrepreneurship'. Psychological factors, Social factors, Economic factor, Environmental factors: Characteristics of an entrepreneur, Entrepreneur, Intrapreneur and Entrepreneurs; Types of entrepreneur: According to Type of Business, Use of Technology, Motivation, Growth, Stages; New generations of entrepreneurship viz. social entrepreneurship, Entrepreneurship, Health entrepreneurship, Tourism entrepreneurship, Women entrepreneurship etc; Barriers to entrepreneurship
Unit II	Entrepreneurial Motivation & Competencies Motivation: Maslow's theory, Herzberg's theory, McGregor's Theory, McClelland's Need – Achievement Theory; Entrepreneurial Culture & Society; Entrepreneurial Competencies: Risk taking behaviour; Creativity and entrepreneurship. Steps in Creativity, Innovation and inventions: Using left brain skills to harvest right brain ideas, Legal Protection of innovation: Values / Ethics; Decision making and Problem Solving (steps indecision making).
Unit III	Preparation of Business model/Plan/Project Meaning and significance, Components of a business plan, and feasibility study, Guidelines for writing BP, pre- requisites from the perspective of investor. The importance and diversity of business model, components of an effective business model, core strategy, strategic resources, partnership network, customer interface. Phases of a Project Report, Contents of a Project Report, Proforma of a Suggested Project Report for a manufacturing Organization, Small Businesses
Unit IV	Development Process Translate Business Model into a Business Plan, Visioning for venture- Role of Incubators in Start-up setting, Start-up Eco system in India. Identify possible sources of funding for your venture – customers, friends and family, Angels, VCs, Bank Loans and key elements of raising money for a new venture. Managing start-up finance: The Concept of Costs, Profits, and Losses, Manage your Cash Flow, analyse your Financial Performance, budgeting.
Unit V	Institutional Support for Entrepreneurs Central Govt. institutions: SSIB, NABARD, SIDO, NSIC, IDBI, SIDBI IIC, NB MSME, KVIC. State Govt. Institutions: SFCs, DIC, Industrial estates, STED and STEP. Excise exemptions and concession, Exemption from Income tax.
Reference Books	Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi. Vasant Desai, <i>The Dynamics of Entrepreneurial Development and Management</i> , Himalaya Publishing House, 2018. Timothy, D.R., and W.R. Sewell: Project Appraisal and Review, Macmillan, India. David I Cleloyd, "Project Management" McGraw Hill, New Delhi 1999 Poornima M. Charantimath, 'Entrepreneurial Development And Small Business Enterprises', Pearson Education Licensee, New Delhi 2018.
Open Resources	https://onlinecourses.nptel.ac.in/noc20_ge08/preview
Tools and Software	Wave accounting Wix (website building software)

M.Com (Accounting & Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM29	CONTEMPORARY LEGAL FRAME WORK- SC	3	3	40	60	100
Prerequisites	Basics of Corporate Laws					
Learning Objectives	To give an overview about contemporary legislation very well applicable to Modern Business units					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate an understanding of the key concepts and principles of contemporary legal frameworks that are relevant to business organizations.	L 1, L 2
CO 2	Identify and analyze the various legal issues that can arise in the course of business operations.	L 2
CO 3	Apply their knowledge of contemporary legal frameworks to solve real-world business problems.	L 3
CO 4	Communicate their ideas and findings effectively in both written and oral form on legal matters.	L 4
CO 5	Explain the key features of competition law, foreign exchange management law, consumer protection law, and environmental law.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1										
CO2										
CO3										
CO4										
CO5										

1- Low, 2- Medium, 3- Strong

SCOM29: CONTEMPORARY LEGAL FRAME WORK

Soft Core

3 Credits

Unit I	Competition Law
	Anti Competitive agreements – prohibitions of abuse of dominant position – combinations – competition Commission of India – Inquiry into certain agreements and dominant position – inquiry on complaints u/s 19 – power to grant interim relief power to forward compensation – Execution of orders of commission – appeal duties of Director – general penalties – Competition advocacy
Unit II	Foreign Exchange Management Act
	Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences - Directorate of enforcement – Appellate Tribunal etc.
Unit III	Environmental Legislation
	Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environments of Environment Tribunal / Authority – Appearance before Environment Tribunal /Authority – Environment Audit. Enforcement of International Environmental law: Kyoto protocol norms. Water: water and environment (Protection) law – various Boards and their functions and powers; duties of occupier of specified industries to ensure adherence to standards; offence by companies. Air pollution: Concept of sustainable development, Government policy regarding environment – salient features of the Air (Prevention and control of pollution) Act.
Unit IV	Consumer Protection Act
	Genesis of the law – objects and definitions – Rights of consumers under the Consumer Protection Act – Nature and scope of remedies – Consumer protection – appearance before consumer dispute Redressal Forums.
Unit V	The Insolvency and Bankruptcy Code, 2016 (IBC)
	Purpose and Applicability of the Act, The Regulatory Mechanism and Regulatory Bodies, Insolvency Resolution and liquidation of corporate persons.
Reference Books	Kapoor, N.D. “Elements of mercantile laws”, Sultan Chand & Sons New Delhi
	Maheshwari, S.N & Maheshwari, S.K “ A Manual of Business laws”, Himalaya Publishing House, 2015.
	K.C Mishra and M. Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi
	CA. Ashish K Agrawal, Business Law (A Diagrammatic and Tabular Presentation): CA-Foundation, Kindle Edition, 2023.
	Dr. V.K. Jain, CA Shashank S. Sharma , Taxmann's Business Laws (Paper 2 Law) – Study material in simple and concise language with MCQs, case studies, etc. CA Foundation, Taxmann Publications Pvt. Ltd., 2023
Open Resources	
Tools and Softwares	