

Program Outcome, Program Specific Outcome & Course Outcome
Program Name: M.Com (Financial & Management Accounting)
Academic Year: 2020-21

Name of Program	Master of Commerce
Abbreviation	M.Com
Duration	2 Years
Eligibility Criteria	Passed B.Com/ Bachelor Degree in Commerce.
Objective of Program	The core objective of the programme is to make students acquaint with various aspects of accounts and with the help of which financial statement are prepared by businessman/company so that it can be analysed properly. Students/scholars can make their career as accountant, businessman, consultant, assistant professor and so on once they acquire master's degree in commerce .
Program Outcome	<p>PO1: - Enables learners to get theoretical and practical exposure in the area of commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment, etc.</p> <p>PO2: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relating to the finance, accounting, taxation, strategic management of a business and so on.</p> <p>PO3: It builds confidence amongst the students to face the challenges of the corporate world.</p> <p>PO4: It helps in developing entrepreneurial skills amongst learners.</p> <p>PO5: It prepares students ready to work in industry. It also develops various managerial and accounting skills for better professional opportunities.</p> <p>PO6: It cultivates amongst students' qualities such as strategies for effective management of organization, sales and advertising ideas which increase the sales, communication skill, managerial skill etc with the help of which they can work for the betterment of the company/business such</p> <p>PO7: It enhances proficiency of decision making at personal as well as professional level.</p>

Program Specific Outcomes		<p>PSO1: - Learners can acquire practical knowledge and skills to work as tax consultant, audit assistant and can also work in financial institutions.</p> <p>PSO2: Learners can better understand Indian as well as Global economy, which may help them to find business opportunities.</p> <p>PSO3: Learners will be able to do higher studies and advance research in the field of commerce and finance.</p> <p>POS4: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help to possess knowledge and other soft skills and to respond aptly when confronted with critical decision making.</p> <p>POS5: develop necessary professional knowledge and skills in finance and taxation</p>						
Mapping between POs and PSOs			PSO1	PSO2	PSO3	PSO4	PSO5	
		PO1						
		PO2						
		PO3						
		PO4						
		PO5						
		PO6						
		PO7						
Medium of Instructions		English						
Program Structure		Semester 1						
Course Code	Title	Teaching per week		Course Credits	University Examination		Internal Marks	Total Marks
		Theory	Practical		Duration	Marks		
1808060101010001	Economics of Growth, Development and planning-1	4	0	4	2Hrs	50	20	70
1808060101020001	Management Theory and Practice - 1	4	0	4	2Hrs	50	20	70
1808060101030001	Advertisement and sales Management paper – 1	4	0	4	2Hrs	50	20	70
1808060101040004	Financial & Management Accounting paper – 1	0	4	4	2Hrs	50	20	70

1808060101050005	Financial & Management Accounting paper -2	0	4	4	2Hrs	50	20	70
1808060101060006	Financial & Management Accounting paper - 3	0	4	4	2Hrs	50	20	70
	Total	24	0	24	12 hrs	300	120	420

Program Structure

Semester 2

Course Code	Title	Teaching per week		Course Credits	University Examination		Internal Marks	Total Marks
		Theory	Practical		Duration	Marks		
1908060102010001	Economics of Growth, Development and planning-2	4	0	4	2 Hrs	50	20	70
1908060102020001	Management Theory and Practice - 2	4	0	4	2 Hrs	50	20	70
1908060102030001	Advertisement and sales Management paper - 2	4	0	4	2 Hrs	50	20	70
1908060102040004	Financial & Management Accounting paper - 4	4	0	4	2 Hrs	50	20	70
1908060102050005	Financial & Management Accounting paper - 5	4	0	4	2 Hrs	50	20	70
1908060102060006	Financial & Management Accounting paper - 6	4	0	4	2 Hrs	50	20	70
	Total	24	0	24	12 hrs	300	120	420

Program Structure

Semester 3

Course Code	Title	Teaching per week		Course Credits	University Examination		Internal Marks	Total Marks
		Theory	Practical		Duration	Marks		
1908060103010001	Organised Market paper -1	4	0	4	2 Hrs	50	20	70
1908060103020001	Financial Management paper -1	4	0	4	2 Hrs	50	20	70

190806010303000 1	Strategic Management-1	4	0	4	2 Hrs	50	20	70
190806020304000 1	Financial & Management Accounting paper – 7	4	0	4	2 Hrs	50	20	70
190806020305000 2	Financial & Management Accounting paper – 8	4	0	4	2 Hrs	50	20	70
190806010306000 6	Financial & Management Accounting paper – 9	4	0	4	2 Hrs	50	20	70
	Total	24	0	24	12 hrs	300	120	420

Program Structure Semester 4

Course Code	Title	Teaching per week		Course Credits	University Examination		Internal Marks	Total Marks
		Theory	Practical		Duration	Marks		
200806010401000 1	Organised Market paper -2	4	0	4	2 Hrs	50	20	70
200806010402000 1	Financial Management paper -2	4	0	4	2 Hrs	50	20	70
200806010403000 1	Strategic Management-2	4	0	4	2 Hrs	50	20	70
200806010404000 1	Financial & Management Accounting paper – 10	4	0	4	2 Hrs	50	20	70
200806010405000 1	Financial & Management Accounting paper - 11	4	0	4	2 Hrs	50	20	70
200806010406000 1	Financial & Management Accounting paper – 12	4	0	4	2 Hrs	50	20	70
	Total	24	0	24	12hrs	300	120	420

M.Com 1st Semester

Course: RAN-1808060101010001: Economics of Growth, Development and Planning-1

Course Code	RAN-1808060101010001					
Course Title	Economics of Growth, Development and Planning -1					
Credit	4					
Teaching per Week	4 Hrs.					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2019-20					
Purpose of Course	To make students aware of importance of economic growth, it's pre-requisites and also to know importance of Human resources in the development of economy.					
Course Objective	<ul style="list-style-type: none"> • To acquaint the students with classical theories of economic growth • To make students aware about the importance and limitations of Globalization, Liberalisation and Privatization. • To understand indicators of economic growth. 					
Course Outcomes	<p>At the end of the course students will able to understand,</p> <p>CO1: Students will understand best suitable classical theory for the economic development of India.</p> <p>CO2: It will help students to understand the concept of Sustainable Development and Human Development along with it's importance in country's economic growth.</p> <p>CO3: Scholars will come to know role of globalisation, privatisation and liberalisation in the development of country's economy</p> <p>CO4 : Students will come to know how to take advantage of liberalization, privatization and globalization to develop business model.</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					
	CO3					
	CO4					
Pre-requisite	Students should have basic knowledge and understanding of economics.					
Units	Course Content					
	33.5					

Unit 1	<p>Nature and Scope of Growth Economics 25%</p> <p>Economic growth & economic development -pre-requisites of economic growth - concept of sustainable development, indicators of development.</p>
Unit -2	<p>1. Classical Theories of Economic Growth 25%</p> <ul style="list-style-type: none"> • Adam Smith • Ricardian theory • Karl Marx
Unit -3	<p>2. Human Resources Development 25%</p> <p>Human Capital, Human Resources Development, Human Resource and Economic Development, Human Development Index and it's Trend in India – GDI, GEM</p>
Unit -4	<p>3. Economic System 25%</p> <p>Market Economy and Mixed Economy, Globalisation, Privatisation, Liberalisation and Role of State</p>
Reference Books	<ol style="list-style-type: none"> 1. R.Nurke's: Problem of capital formation in development countries. 2. Domar : Essays in the theory of Economic growth 3. Laibenstein : Economic backwardness and economic growth 4. Lewis : The theory of Economic backwardness and economic growth. 4. Meade : A Neo-classical theory of Economic Growth. 5. Benjamin Higgin : Economic Development 6. Rostow W. W: The Stage of Economic Growth. 7. Hirschman : The Strategy of Economic Development 8. Rosenstein : Rodan : Notes on the Theory 9. R.S. Mishra : Economics of Development 10. M.L.Jhingan : The Economics of Development & Planning 11. Taneja & Sharma: Economic Of Development & Planning. 12. Six Lectures Of Economic Growth: Simon Kuznet. 13. B.R.Sheney: Indian Planning & Economic Development. 14. Vakil & Brahmanand: Planning Of Expending Economy.

	<p>15. Tinbergen: Economic Of Underdeveloped countries.</p> <p>16. Jagdish Bhagwati: Economic Of Underdeveloped countries.</p> <p>17. Kindelberger: Economic Development & Planning.</p> <p>18. Leading Issues in Economic Development – G.M.Meir.</p> <p>19. T.N.Srinivasgan: Eight Lectures On Economic reforms.</p> <p>20. T.N.Rao: Human Resource Development (oxford).</p>
Teaching Methodology	Classroom Teaching , Discussion/Interaction, Self -Study, Assignment, Presentation etc.
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN-1808060101020001: Management Theory and Practice-1

Course Code	RAN-1808060101020001
Course Title	Management Theory and Practice-1
Credit	4
Teaching per Week	4 Hrs.
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2017-18
Purpose of Course	It will help students to understand various theories of schools such as human relation school-social system school etc, performance appraisal of human resources i.e employees, basic understanding of different culture and it's power.
Course Objective	Course is very beneficial to students to learn various techniques/methods of human appraisal and it's importance. It also encourages students to learn the concept of discipline management.
Course Outcomes	After studying the subject, students will able to understand,

	<p>CO1: Different Management Theories and its implications</p> <p>CO2: Getting idea of culture to be developed in organisation</p> <p>CO3: Handling personnel at various levels with the help of discipline management</p> <p>CO4: Using different methods for Controlling performance of personnel</p>																														
Mapping between COs with PSOs	<table border="1"> <thead> <tr> <th></th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO2</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO3</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO4</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		PSO1	PSO2	PSO3	PSO4	PSO5	CO1						CO2						CO3						CO4					
	PSO1	PSO2	PSO3	PSO4	PSO5																										
CO1																															
CO2																															
CO3																															
CO4																															
Pre-requisite	To understand this course, one requires communication skill, critical thinking and problem solving ability to manage business activities.																														
Units	Course Content																														
Unit 1	<p>Management 20% Meaning and Definition, Meaning of Principles of management, Meaning and Need of Management Theories</p> <p>Management Theories : Human Relation School, Social System School, System Management School, Decision Management School, Quantitative Measurement School, Contingency Management School, Comparative Management School, Meaning and Characteristics of Learning Organisation, Japanese Management techniques Characteristics, Modern Management School</p>																														
Unit 2	<p>Basic understanding of Culture & Power 15%</p> <p>Knowledge Management 15% Introduction , Definition of knowledge management, Importance of Knowledge Management, Process of knowledge management, successful Measurement of knowledge management.</p>																														
Unit 3	<p>Performance Appraisal and Maintaining Human Resources 30% Introduction, importance of performance appraisal, Definition of performance appraisal, Objective of performance appraisal, Who will appraisal- Performance Appraisal Process-Methods of Performance Appraisal, Overcoming Performance Appraisal problem, Essential characteristics of an Effective system, Limitation of Performance Appraisal, Maintaining of Human Resource, Compensation, Fringe Benefits, Types of Fringe benefits, Career Planning and Career Development.</p>																														

Unit 4	Discipline Management 10% Nature of Discipline ,Importance, Causes, Means of Effective Discipline.
Unit 5	Case Study 10% (Cases are to be framed from the above stated topics.)
Reference Books	<ol style="list-style-type: none"> 1. Management Text & Cases---V.S.P. Rao & Hari Krishna Yadav Excel Books 2. Human Resource Management and Industrial Relations--- Mahajan Publishing House 3. Organisational Behaviour---Dr. Aswathappa 4. Management New concept & Direction----Dr. Ramnik J. Yadav
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN-1808060101030001: Advertisement and sales Management paper -1

Course Code	RAN-1808060101030001
Course Title	Advertisement and sales Management paper -1
Credit	4
Teaching per Week	4 Hrs.
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2017-18
Purpose of Course	It makes students understand importance of advertising, it's various modes and it's impact on overall sales of the business.
Course Objective	The objective of this course is to acquaint students with the theory and practice of advertising, as well on management of firm's sales.
Course Outcomes	<p>At the end of the course student will able to understand,</p> <p>CO1: Basic concept of advertising, DAGMAR approach, effects of advertising , Role of advertising in modern business, different</p>

	<p>Media tools and Media ethics.</p> <p>CO2:The basic fundamentals of selling, difference between salesmanship & sales management.</p> <p>CO3 : Sales process, how to prepare sales budget, how to plan for sales, how advertising can be used in increase sales of the company.</p> <p>CO4 : Career opportunities in Advertising and Marketing area.</p>																														
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	PSO1	PSO2	PSO3	PSO4	PSO5																										
CO1																															
CO2																															
CO3																															
CO4																															
Pre-requisite	It requires creativity thinking, better communication, social media awareness, patient listening etc.																														
<p style="text-align: center;">Units</p> <p>Unit 1</p> <p>Unit 2</p> <p>Unit 3</p> <p>Unit 4</p> <p>Unit 5</p>	<p style="text-align: center;">Course Contents</p> <p>Advertising 25% Definition, Nature of advertising, Advertising objectives, DAGMAR Approach, Advertising as a tool of marketing, Advertising Effects, Economic and social Effects, Role of Advertising is modern business, Advertising Budget, Appropriation and Allocation of Budget.</p> <p>Advertising Media 25% Kinds of Advertising, Advertising Media- print media, Broadcasting media, Non-media advertising, (Characteristics, Merit and demerits of Advertising media) online Advertising- Revenue Models privacy, Malware, ethics and types.</p> <p>Selling 20% Concept, Objectives, scope and techniques of Salesmanship, Fundamentals of selling, Salesmanship Difference between salesmanship, sales management & personal selling.</p> <p>Sales Planning 20% Importance and of sales planning, Sales planning process, advertising sales territories, Forecasting, Sales and Sales Budget. Objectives, principles &uses of sales Budget.</p> <p>Case Study</p>																														

<p>Reference Books</p>	<ol style="list-style-type: none"> 1. Aaker, Devid : Advertising Management, Prentice Hall, New Delhi. 2. Anderson, Hair,Bush: Professional Sales Management, McGraw Hill, Singapore. 3. Batra, Rajeev, Johan G. Myers and David A. Aaker : Advertising Management,Prentice Hall, New Delhi. 4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill, Singapore. 5. Gupta, Vaswar Das: Sales Management in the Indian Perspective, Prentice Hall, NewDelhi. 6. Jonnson, Kurtz, Schewing: Sales Management, McGraw Hill, Singadapore. 7. Krik C. A. Salesmanship, Taraporewala, Bombay 8. Norris, James S. Advertising, Prentice Hall, New Delhi 9. Patrick, Forsynth: Sales Management Handbook, Jaico Publitions, Bombay 10. Sandage C.H. and Fry Burger: Advertising- Theory and Practice, RecharD D. Irwin,Illinois. 11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co. New Delhi. 12. Stanton, W.J and Spiro, R.: Management of Sales Force, McGraw Hill, Singadapore. 13. Still, Richard R. Edward W. Cundiff, and Norman A.P. Govoni: Sales Management,Prentice Hall, New Delhi 14. Sales promotion and advertising management by M .N.Mishra. Himalaya Publication. 15. Advertising and sales management by Sanjeev Chauhan (Astha publication)
<p>Teaching Methodology</p>	<p>Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation, Role Play</p>
<p>Evaluation Method</p>	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks

	Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks
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Course: RAN-1808060101040004: Financial & Management Accounting Paper - 1

Course Code	RAN-1808060101040004					
Course Title	Financial & Management Accounting Paper - 1					
Credit	4					
Teaching per Week	4 Hrs.					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2019-20					
Purpose of Course	To make students understand provisions of the Companies Act 2013 for preparation of Financial Statements of Holding Company and Non-Government Organization along with other topics					
Course Objective	To give idea about Holding Companies and various calculations made for consolidation in financial statements. <ul style="list-style-type: none"> • To know how to calculate managerial remuneration for directors, Key employees and managers. • To give the idea for accounting pattern for non-government organization. • To give e conceptual understanding of Social Accounting and Public Interest Accounting 					
Course Outcomes	At the end of the course, the students will be able CO1: To develop an understanding of the conceptual framework about Holding Companies Account. CO2: To understand provisions of companies act 2013. CO3: To know accounts and documents maintained by non-government organization. CO4: To enhance the understanding of social Accounting and Public Interest Accounting					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					
	CO3					
	CO4					
Pre-requisite	The knowledge necessary to record accounting transactions such as Journal entries, preparation of financial statements and a strong understanding of the applicable accounting regulations/provisions of Companies Act 2013.					

Units	Course Contents
Unit 1	Holding Company Accounts : (Practical) 35% Introduction of Holding Company & Subsidiary Company as per Companies Act, 2013. Preparation of consolidated Balance Sheet with one subsidiary company (Excluding Cross Holdings) as per Companies Act, 2013
Unit 2	Managerial Remuneration : (Practical) 35% Provisions under the Companies Act, 2013 and its computation.
Unit 3	Accounting for Non-Government Organization : (Theory) 20% Meaning and definition of NGO –Formation and classification of NGO- Importance of NGO Accountability – Accounting framework For NGO - Types of books and records maintained by NGO.
Unit 4	Conceptual Understanding (Theory) 10% Social Accounting (Meaning, its Nature, Need, Advantages) Public Interest Accounting (Meaning, Nature, Advantages and Disadvantages)
Reference Books	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., NewDelhi. 2. Advanced Accounting - S. N.Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co.,New Delhi. 4. Contemporary Accounting, Issues ByJawarlal, Published by Vision Books, NewDelhi. 5. Principles of Management Accounting by Manmohan and S. N. Goyal,SahityaBhavan,Agra. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons.
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation
Evaluation Method	Evaluation of course conduct through following manner : <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks

Course: RAN-1808060101050005: Financial & Management Accounting Paper -2

Course Code	RAN-1808060101050005					
Course Title	Financial & Management Accounting Paper -2					
Credit	4					
Teaching per Week	4 Hrs.					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2019-20					
Purpose of Course	Explore about and study of Branch Accounting, Environmental Accounting, Human Resource Accounting etc					
Course Objective	<ul style="list-style-type: none"> • To learn the financial accounting system of limited companies in detail. • To learn the calculation about Fire claim & Branches Account in detail. • To clear the theatrical aspects of Environmental & Human resource Accounting. 					
Course Outcomes	<p>It will help students with</p> <p>CO1 : To provide the knowledge in detail about financial accounting system of Limited Cmpanies.</p> <p>CO2 : To learn the calculation about Fire claim & Branch Accounting system especially Foreign branch in detail.</p> <p>CO3: To furnish cost value information for making proper and effective management decisions about acquiring, allocating, developing and maintaining human resources</p> <p>CO4 :To provide Awareness about Accounting of resources used in company from national resources by Environmental accounting</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					
	CO3					
	CO4					
Pre-requisite	The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations.					

Units	Course Contents
Unit 1	Final Accounts of Limited Company : (Practical) 40% (as per Companies Act, 2013)
Unit 2	Branch Accounting : (Practical) 30% Independent Branch - foreign branch as per accounting standard - 11(Exchange rate should be given)
Unit 3	Environmental Accounting : (Theory) 15% Introduction: its origin and development, environmental accounting for developed and developing countries - Indian Context, Merits and demerits of environmental accounting.
Unit 4	Human Resource Accounting : (Theory) 15% Need & Development, It's Concept of Human Resource Accounting, Valuation of Human Resource, Recording & Disclosure in Financial Statement, Importance of Human Resource Accounting, Human Resource Accounting in India.
Reference Books	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues By Jawarlal, Published by Vision Books, New Delhi. 5. Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons. 7. Inflation Accounting - Gupta; Sultan Chand & Sons. 8. Practical Financial Analysis - Foulke R.A. 9. Techniques of Financial Analysis - Erich A. Illefert. 10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation
Evaluation Method	Evaluation of course conduct through following manner : ➤ Internal Evaluation : Carrying 20 marks

	Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks
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Course: RAN-1808060101060006: Financial & Management Accounting Paper -3

Course Code	RAN-1808060101060006					
Course Title	Financial & Management Accounting Paper -3					
Credit	4					
Teaching per Week	4 Hrs.					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2019-20					
Purpose of Course	To provide knowledge about various Accounting Standards and it's applicability, Income tax return filling and GST to students.					
Course Objective	<ul style="list-style-type: none"> • To acquaint the students with the recent trends in accountancy. • To give a basic working knowledge of some of the provisions of Income Tax Act 1961, • Knowledge Required: Reasonable working knowledge is expected. 					
Course Outcomes	<p>CO1: To impart knowledge of calculation of taxable income of the company and individuals as per Income tax Act 1961.</p> <p>CO2 : Students will know how to calculate tax payable by company and individual as an assessee.</p> <p>CO3 : Students will get knowledge of procedure of return filling of income tax and also Understand what is TDS, TCS, PAN, TAN and ITR.</p> <p>CO4: To impart knowledge of GST provision and it's calculation on Goods and services</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					
	CO3					
	CO4					
Pre-requisite	It requires knowledge of various provisions and Section of Income Tax Act 1961.					

Units	Course Contents
<p>Unit 1</p>	<p>Accounting Standards : (Practical) 25% (Recommended by the Institute of Chartered Accountants of India) Meaning , Objects, Utilities, International Accounting Standard Board(IASB), Accounting Standards Board (ASB) Following standards required to be studied. Accounting Standard -12 Government Grants Accounting Standard -17 Segment Reporting Accounting Standard-20 Earning Per Share Accounting Standard – 26 intangible assets Accounting Standard -28 Impairment of Assets</p>
<p>Unit 2</p>	<p>Income Tax : (Practical) 45%</p> <p>I. Provisions relating to : Computation of Income under the head "Profits and gains of business or profession" including audit of accounts of certain Person. (Section 28 to 43,43B, 43C, 44AA, 44AB, 44AD,44ADA, 44AE, 44AF)</p> <p>II. Provisions relating to : Set off and carry forward of losses (Section 70, 71, 72, 72A, 73, 74, 74A, 75, 78, 79 & 80).</p> <p>III. Provisions relating to : Total Income of an Assessee (An Individual)</p>
<p>Unit 3</p>	<p>Return filing : (Theory) 20%</p> <p>I. Introduction – E-filing of income tax returns and E-payment of income tax, Application of PAN(49A),online registration of PAN II. Online filing of return of income of individuals, E-TDS, TCS (tax collect at source), return preparation utility, viewing of tax credit available in form-26AS, filing of various returns of income for an individual that is ITR-1(income tax return), ITR-4filing of the return with or Without digital signature. III. Online filing of TDS statements- overview of TDS, application for TAN(tax account number) utilities available for preparation of statements/ certificates</p>
<p>Unit 4</p>	<p>Goods and Service Tax : (Theory) 10%</p> <ol style="list-style-type: none"> 1. Introduction and Concept Dual GST, Advantages of GST 2. Definitions: Goods, Service, CGST, IGST, Person, Work Contract, Place of Business, Aggregate turnover, Business, Supply, Composite Supply, Mixed Supply. 3. Present Indirect tax Structure v/s GST 4. GST Council 5. Collection of tax under Integrated Good and Service act 2017 (section 5 & 6) 6. Composition levy and levy and Collection.

Reference Books	<ol style="list-style-type: none"> 1. Direct Taxes - V. K. Singhania; Taxamann Publication. 2. Students guide to Income - Tax - V. K. Singhania. 3. Advanced Accounting - Tulsian; Tata. McGraw Hill. 4. Management Accounting - Dr. S. P. Gupta; SahityaBhavan, Agra. 5. Accounting Theory - L. S. Porwal; Tata McGraw. 6. Wheldon'sAcost Accounting - L. W. J. Owler & J. L. Brown; Pitman Publishing Ltd., London. 7. Cost Accounting - N. K. Agrawal; Global Business Press. 8. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata. 9. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 10. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 11. Advance Management Accounting - Ravi M. Kishore; TaxmannAllide Services (P) Ltd., New Delhi. 12. PoddarAvinash S : Glimpses of GST , CCH India – A Wolter Kluwer Business 13. Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business 14. Datey V S, GST Ready Reckoner, Taxmann 15. Mohan Rajat Illustrative Guide to GST, Bharat Law House 16. PoddarAvinash S., Desai Mehul P., GST SaralSamjhuti, SBD Publication, Ahmedabad
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation

Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>
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M.Com 2nd Semester

Course: RAN-1908060102010001: Economics of growth, Development & Planning-2

Course Code	RAN-1908060102010001					
Course Title	Economics of Growth, Development and Planning -2					
Credit	4					
Teaching per Week	4 Hrs.					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2019-20					
Purpose of Course	To make students familiar with different growth models of developed countries, under developed countries and developing countries.					
Course Objective	To explore the knowledge of growth models, Capital output ratio & Cost benefit ratio.					
Course Outcomes	<p>CO1 : To provide knowledge to the students severe problem of poverty and need to reduce it for improving quality of life of people in under developed countries by Growth model</p> <p>CO2: To provide knowledge of capital budgeting and it's cost benefit evaluation which is helpful to select profitable proposal</p> <p>CO3 : To give idea of sustainable development of country</p> <p>CO4 : To Give idea of equitable opportunities for economic participants during economic growth.</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					
	CO3					
	CO4					
Pre-requisite	Students should have basic knowledge and interest in understanding of economics.					

Units		
Unit 1	Nature, Scope And Limitations of Growth Models Some important growth models - Prof. Schumpeter - Prof. Harrod – Domar	25%
Unit -2	Growth Models For Under Developed Countries - I - Prof. Regnar Nurkse - Prof. Rodan	25%
Unit -3	Growth Models For Under Developed Countries - II - Balanced and Unbalanced Growth Theory - Theory of Inclusive Growth - Rostow's Stages of Economic Growth	25%
Unit -4	Capital output ratio & its uses Input-output technique – project evaluation & cost benefit ratio (analysis)	25%
Reference Books	<ol style="list-style-type: none"> 1. R.Nurke’s: Problem of capital formation in development countries. 2. Domar : Essays in the theory of Economic growth 3. Laibenstein : Economic backwardness and economic growth 4. Lewis : The theory of Economic backwardness and economic growth. 5. Meade : A Neo-classical theory of Economic Growth. 6. Benjamin Higgin : Economic Development 7. Rostow W. W: The Stage of Economic Growth. 8. Hirschman : The Strategy of Economic Development 9. Rosenstein : Rodan : Notes on the Theory 10. R.S. Mishra : Economics of Development 11. M.L.Jhingan : The Economics of Development & Planning 12. Taneja & Sharma: Economic Of Development & Planning. 13. Six Lectures Of Economic Growth: Simon Kuznet. 14. B.R.Sheney: Indian Planning & Economic Development. 	

	<p>15. Vakil & Brahmanand: Planning Of Expending Economy.</p> <p>16. Tinbergen: Economic Of Underdeveloped countries.</p> <p>17. Jagdish Bhagwati: Economic Of Underdeveloped countries.</p> <p>18. Kindelberger: Economic Development & Planning.</p> <p>19. Leading Issues in Economic Development – G.M.Meir.</p> <p>20. T.N.Srinivasgan: Eight Lectures On Economic reforms.</p> <p>21. T.N.Rao: Human Resource Development (oxford).</p>
Teaching Methodology	Classroom Teaching , Discussion/Interaction, Self -Study, Assignment, Presentation etc.
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN- 1908060102020001 : Management theory and Practice-2

Course Code	RAN-1808060102020001
Course Title	Management Theory and Practice-2
Credit	4
Teaching per Week	4 Hrs.
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2017-18
Purpose of Course	The purpose of this paper is to make students aware of the management changes and to teach them how the teamwork helps in achieving the goals of an organization.
Course Objective	To discuss with the students about the team building concepts, Total quality management, management change and to make them understand ERP (Enterprise Resource planning)
Course Outcomes	CO1: It help students to understand how to manage the changes in organization due to uncontrollable factors.

	<p>CO2: It help to develop skills required to manage conflict in the organization</p> <p>CO3: It will give idea about how to develop competitive strength with the help of BRP, ERP, TQM and others concept.</p> <p>CO4 : It will also help to develop confidence required for efficient management of personnel and to work in team work effectively.</p>																														
Mapping between COs with PSOs	<table border="1"> <thead> <tr> <th></th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO2</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO3</td> <td></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO4</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> </tbody> </table>		PSO1	PSO2	PSO3	PSO4	PSO5	CO1						CO2						CO3						CO4					
	PSO1	PSO2	PSO3	PSO4	PSO5																										
CO1																															
CO2																															
CO3																															
CO4																															
Pre-requisite	This course requires communication skill, critical thinking and problem solving ability, management and leadership qualities																														
Units	Course Content																														
Unit 1	<p>Managing Change 15% The basic change process- resistance to change (Individual and organizational)</p>																														
Unit 2	<p>Building Effective Teams : Team and Network – Internal and External Dynamics. 15%</p>																														
Unit 3	<p>Conflict Management: 25% Nature of Conflict- Changing views of Conflict Functional and Dysfunctional conflict- Conflict Process-Conflict Levels- Transactional Analysis- Conflict Resolutions – Managerial implications.</p>																														
Unit 4	<p>Management by Confidence- 15% Meaning- Characteristic- Tools of confidence- Process of confidence- Effectiveness factors- Merits and Demerits of Confidence- Guidance of principal.</p>																														
Unit 5	<p>Introduction to following Concepts : 20% Core competence- Total Quality Management- Empowerment- Business process Re- engineering (BRP) – Enterprise Resource Planning (ERP) – Cyber cope- Value Stream Management- Vision & Mission.</p>																														
Unit 6	<p>Case Study (Case are to be framed from the above mentioned Topic.) 10%</p>																														

Reference Books	<p>1. Management Text & Cases---V.S.P. Rao & Hari Krishna Yadav Excel Books</p> <p>2. Human Resource Management and Industrial Relations--- Mahajan Publishing House</p> <p>3. Organisational Behaviour---Dr. Aswathappa</p> <p>4. Management New concept & Direction----Dr. Ramnik J. Yadav</p>
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks</p>

Course: RAN-1908060102030001: Advertisement and sales Management Paper – 2

Course Code	RAN-1908060102030001
Course Title	Advertisement and sales Management Paper -2
Credit	4
Teaching per Week	4 Hrs.
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2017-18
Purpose of Course	The course aims to give brief idea about how to design message in advertisement to make it more effective and forces responsible to increase sales.
Course Objective	The basic objective of this course is to acquaint students with the theory and practice of advertising, as well as management of a firm's sales operations.

Course Outcomes	<p>CO1: Students will be able to develop different types of advertisement for different media effectively to grab the attention of customers.</p> <p>CO2: Students will get knowledge about various techniques of measuring advertising effectiveness</p> <p>CO3:To understand the management of sales force and to make manage the sales analysis by using various methods different way.</p> <p>CO4:To know about the unfair advertising practice and its impact on society and company by large.</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
CO1						
CO2						
CO3						
CO4						
Pre-requisite	It requires creativity and out of the box thinking, strong communication and social media skills, attentive listening skills, Commercial awareness for good advertising and sales.					
<p style="text-align: center;">Units</p> <p>Unit 1</p> <p>Unit 2</p> <p>Unit 3</p> <p>Unit 4</p> <p>Unit 5</p> <p>Unit 6</p>	<p style="text-align: center;">Course Contents</p> <p>Message design and development, Communication Objectives, Copy Development, Types of appeal, Copy testing. Ethics in Advertising - Self-control, Control by consumer, Control by Govt. Deceptive Adv. 20%</p> <p>Measuring advertising effectiveness, unfair advertising practices, ASCI-Advertising standard council of India, Techniques for measuring advertising effectiveness .20%</p> <p>Sales Organization: Setting up sales organization; Planning process, principles of determining sales of organization. 10%</p> <p>Sales force management: Estimating manpower requirements for sales department, Planning for manpower recruitment and selection, training and development, placement and induction, motivating sales force, leading the sales force, Compensation And promotion policies, Sales analysis by product- line, sales analysis by customer 20%</p> <p>Control process: Analysis of sales volume, Costs and profitability, Managing expenses of sales personnel, Evaluating sales for performance. Sales Analysis by territories, sales analysis by Sales representatives, sales analysis by product- line, sales analysis by customer. 20%</p> <p>Case Study 10%</p>					

Reference Books	<ol style="list-style-type: none"> 1. Aaker, Devid : Advertising Management, Prentice Hall, New Delhi. 2. Anderson, Hair,Bush: Professional Sales Management, McGraw Hill, Singapore. 3. Batra, Rajeev, Johan G. Myers and David A. Aaker : Advertising Management,Prentice Hall, New Delhi. 4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill, Singapore. 5. Gupta, Vaswar Das: Sales Management in the Indian Perspective, Prentice Hall, NewDelhi. 6. Jonnson, Kurtz, Schewing: Sales Management, McGraw Hill, Singadapore. 7. Krik C. A. Salesmanship, Taraporewala, Bombay 8. Norris, James S. Advertising, Prentice Hall, New Delhi 9. Patrick, Forsynth: Sales Management Handbook, Jaico Publitions, Bombay 10. Sandage C.H. and Fry Burger: Advertising- Theory and Practice, RecharD D. Irwin,Illinois. 11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co. New Delhi. 12. Stanton, W.J and Spiro, R.: Management of Sales Force, McGraw Hill, Singadapore. 13. Still, Richard R. Edward W. Cundiff, and Norman A.P. Govoni: Sales Management,Prentice Hall, New Delhi 14. Sales promotion and advertising management by M .N.Mishra. Himalaya Publication. 15. Advertising and sales management by Sanjeev Chauhan (Astha publication)
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation, Role Play

Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>
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Course: RAN-1908060102040004: Financial & Management Accounting paper – 4

Course Code	RAN-1808060102040004
Course Title	Financial & Management Accounting Paper - 4
Credit	4
Teaching per Week	4 Hrs.
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2020-21
Purpose of Course	To study different types of ratios and to make it's analysis to take important decisions and to give brief knowledge mabout start-up finance to students.
Course Objective	<ul style="list-style-type: none"> • To Acquaint the students with recent trends in Accountancy • To develop the skill to analyse the financial accounting data for managerial decisions • To give idea about fundamental analysis of the company • To acquaint the students with financial reporting of Non-trading organisation • To give idea about importance of calculation of Return on Capital employed
Course Outcomes	<p>CO1: To impart knowledge of ratio analysis of financial statement of the limited company to know the financial situation and efficiency of the company</p> <p>CO2: To make students aware of accounting treatment for non-trading organization</p> <p>CO3: To make students understand how to calculate Return on capital employed by the company for it's business</p> <p>CO4: To make students aware of the Government policies for startup finance for the purpose of Make in India object</p>

Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					
	CO3					
	CO4					
Pre-requisite	The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations.					
Units	Course Contents					
Unit 1	Ratio Analysis (of Company's Financial Statements) 35% Classification of ratios, Uses and limitations of ratios, Computation / Interpretation and analysis of different ratios.					
Unit 2	Accounts for Non trading Organization 35% Introduction, meaning of trading and non - trading organization Need of Accounts and Books of Accounts of Non trading organization Distinctive Classification of capital revenue and Deferred transaction Exceptions and debatable points in expenses and income Receipt and payment accounts & Income and Expenditure Accounts, Preparing income expenditure Accounts from Receipt Payment Accounts Preparing Receipt Payment Accounts from Income Expenditure accounts Preparing Opening And Closing Balance sheet from Receipt payment Accounts and Income Expenditure accounts					
Unit 3	Return on Capital Employed 15% Introduction, Meaning, Utility concept of Capital Employed (Total Capital Employed , Net Capital Employed , Owners Capital Employed, Average Capital Employed), Concept of Profit and Return Du-point Chart Showing Interrelation between Functional Aspect and Financial aspects, Advantage of Return on Capital Employed					
Unit 4	Startup Finance : (Theory) 15% Introduction of Startup finance, Pitch Presentation, Sources of Funding, Government Policy for Make in India Project Startup financing through Venture Capital Financing.					
Reference Books	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues By Jawarlal, Published by Vision Books, New Delhi. 5. Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra. 					

	<p>6. Prasannachandra</p> <p>7. Financial Accounting-Bhushan kumar Goyal and HN Tiwari, International books House</p> <p>8. Introduction of Financial Accounting-Charles T. Horngren and Donna Philbrick, Pearson Educations</p> <p>9. Compendium of Statements and Standards of Accounting, the Institute of chartered Accounts of India, New Delhi</p> <p>10. Financial Accounting-Deepak sehgal, Vikas Publication House, New Delhi</p> <p>11. Financial Accounting-S. N. Maheshwari And S. K. Maheshwari, Vikas publication House, New Delhi</p> <p>12. Financial Accounting-Tulsian, Pearson Educations</p>
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN-1908060102050005 : Financial & Management Accounting Paper – 5

Course Code	RAN-1908060102050005
Course Title	Financial & Management Accounting Paper – 5
Credit	4
Teaching per Week	4 Hrs
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2019-20
Purpose of Course	<p>It will help the students in accounting of insurance company and electric company</p> <p>It will also add the knowledge about value added accounting.</p>

Course Objective	<ul style="list-style-type: none"> • To acquaint the students with financial reporting of Insurance & Electricity Companies. • To give the idea about meaning of value addition and application of Value added Accounting • To give the idea about objectives and importance of Reporting to management. 																														
Course Outcomes	<p>CO1: To impart knowledge about Accounting treatment of electricity company</p> <p>CO2: To impart knowledge about Accounting treatment of insurance company</p> <p>CO3: To impart knowledge about Value Added Accounting for product pricing</p> <p>CO4: To get understand of reporting management for increase the efficiency of the organization</p>																														
Mapping between COs with PSOs	<table border="1"> <thead> <tr> <th></th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO2</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO3</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO4</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		PSO1	PSO2	PSO3	PSO4	PSO5	CO1						CO2						CO3						CO4					
	PSO1	PSO2	PSO3	PSO4	PSO5																										
CO1																															
CO2																															
CO3																															
CO4																															
Pre-requisite	The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations.																														
Units	Course Contents																														
Unit 1	Accounting for Insurance Companies : (Practical) 35% Commercial & legal background of insurance business - Books maintained by insurance company -Preparation of final accounts of Life Insurance & General Insurance Company																														
Unit 2	Value Added Accounting : (Theory) 20% Definition - Generation of Value Added Application statement - Difficulties in preparation of Value Added statement, Uses of Value Added Product Pricing - High- tech Accounting and Value Added - Group Value Added Statement.																														
Unit 3	Final Accounts of Electricity Company : (Practical) 30% (as per the Electricity Act 2003, and as per company's Act 2013)																														
Unit 4	Reporting to Management : (Theory) 15% Objectives of reporting, needs for Reporting at different Management levels - Types of reports -Guiding principles for preparing reports, Modes of reporting, Preparation of reports and use of reports by Management.																														
Reference Books	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co New Delhi. 2. Advanced Accounting - S. N.Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 																														

	<p>4. Contemporary Accounting, Issues ByJawarlal, Published by Vision Books, NewDelhi.</p> <p>5. Principles of Management Accounting by Manmohan and S. N. Goyel, SahityaBhavan, Agra.</p> <p>6. Human Resource Accounting - Gupta; Sultan Chand & Sons.</p> <p>7. Inflation Accounting - Gupta; Sultan Chand & Sons.</p> <p>8. Practical Financial Analysis - Foulke R.A.</p> <p>9. Techniques of Financial Analysis - Erich A. Illefert.</p> <p>10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.</p>
Teaching Methodology	Classroom Lectures , Discussion, Self -Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks</p>

Course: RAN-1908060102060006: Financial & Management Accounting Paper - 6

Course Code	RAN-1908060102060006
Course Title	Financial & Management Accounting Paper – 6
Credit	4
Teaching per Week	4 Hrs
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2019-20
Purpose of Course	To teach them various provisions related to Income tax and make them aware about the computation of total income and tax payable by partnership firm. To give them in depth knowledge of GST.
Course Objective	<ul style="list-style-type: none"> • To acquaint the students with the recent trends in accountancy. • To give a basic working knowledge of some of the provisions of Income Tax Act 1961, And Goods and Service tax

	<p>GST on E-Commerce Operators TCS/TDS under GST Calculation of GST and it's comparison with old Taxes.</p>
<p>Reference Books</p>	<ol style="list-style-type: none"> 1. Direct Taxes - V. K. Singhania; Taxamann Publication. 2. Students guide to Income - Tax - V. K. Singhania. 3. Accounting Standards - Indian & International - N. Das Gupta; Sultan Chand & Sons. 4. Direct Taxes - Sukumar Bhattacharya; Books Syndicate Pvt. Ltd., Kolkota. 5. Advanced Accounting - Tulsian; Tata. McGraw Hill. 6. Management Accounting - Dr. S. P. Gupta; SahityaBhavan, Agra. 7. Accounting Theory - L. S. Porwal; Tata McGraw. 8. Wheldon'sAcost Accounting - L. W. J. Owler& J. L. Brown; Pitman Publishing Ltd., London. 9. Cost Accounting - N. K. Agrawal; Global Business Press. 10. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata. 11. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 12. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 13. Advance Management Accounting - Ravi M. Kishore; TaxmannAllide Services (P) Ltd., New Delhi. 14. PoddarAvinash S : Glimpses of GST , CCH India – A Wolter Kluwer 15. Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business 16. Datey V S, GST Ready Reckoner, Taxmann 17. Mohan Rajat Illustrative Guide to GST, Bharat Law House 18. PoddarAvinash S., Desai Mehul P., GST SaralSamjhuti, SBD Publication, Ahmedabad

Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

M.COM 3rd SEMESTER

Course: RAN-1908060103010001: Organised Market Paper – 1

Course Code	RAN-1908060103010001					
Course Title	Organised Market Paper – 1					
Credit	4					
Teaching per Week	4 Hrs					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2017-18					
Purpose of Course	To give them brief knowledge about the online trading and how to trade in different stock exchanges.					
Course Objective	To explore and study organized market and unorganized market, and give students knowledge about the trading in stock market					
Course Outcomes	<p>At the end of the course student will able to understand,</p> <p>CO1: Different types of Markets, it's impact on information Technology.</p> <p>CO2 : Factors affecting prices of securities & get the knowledge about different analysis for analysing the market movement</p> <p>CO3: To impart brief knowledge about working of stock exchange, rules regarding listing and procedure of settlement</p> <p>CO4 : Students get Aware about function, objectives and Regulation of SEBI</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					

	CO2				
	CO3				
	CO4				
Pre-requisite	It requires basic knowledge and interest in stock market.				
Units	Course Contents				
Unit 1	Market : 25% Types of market, organised market and Unorganised Market Market – meaning, definition, characteristics, types Functions –Difference between organised market and Unorganised Market Information technology Meaning, definition, characteristics, types, functions impact of information technology on organised market Regulated Markets Their origin, objectives, merits and limitations, market committee and its function, Market functionaries, standardization and grading – their meaning, merits and demerits, role of co-operative marketing societies in regulated markets, recent trends in regulated markets				
Unit 2	Guidelines for Investors 25% General Guidelines for Investors, Factors affecting prices of securities, Fundamental analysis and Technical Analysis – credit Rating by different agencies, Market Indicators, role of mutual funds. Depository system in India Defects of certificate based trading objectives of depository system, The national securities Depository Ltd. (N.S.D.L.), Central Depository service Ltd.(CDSL), benefits of Depository System to the investors, the company, the financial intermediaries and the nation				
Unit 3	Stock Exchange 25% Meaning , objectives , characteristics , organisation and management, membership, intermediaries – listing of securities, rules regarding listing , advantages of listing, advantages of listing to the company and investor-types of contract-method of trading-settlement of a transaction – role of stock exchange in economic development-impact of globalisation on share Market Speculation – characteristics of Speculation, types of Speculation, types of Speculator, types of Speculative transaction option trading, arbitrage, margin trading, Cornering, Wash Sale, Rigging futures – definition, characteristics, index futures, stock futures, Advantages of				

Unit 4	<p>future contract, difference between future contract and forward contract, advantage and disadvantage of speculation</p> <p>Working of different Stock Exchanges 25%</p> <p>Bombay stock exchange (BSE) : Formation, objectives, management & membership, Reforms introduced in BSE</p> <p>National stock Exchange(NSE) : Formation, objectives, management & membership, Trading method</p> <p>Over the Counter Exchange of India ltd (OTCEL)-Need, management, objectives, advantages of OTCEL</p> <p>Regulation of Stock exchange and securities exchange Board of India(SEBI), Evils of stock exchange, regulation of stock exchanges, self Regulation, External Regulation – objectives of SEBI, function of SEBI, An evaluation of working of SEBI</p>
Reference Books	<ol style="list-style-type: none"> 1. Working of stock exchange in India By H.R.Machiraju 2. Stock markets in India By D.R.Veena 3. Stock exchange and investments By Raghunathan 4. The Indian financial system By Vasant Desai 5. Regulation of Forward Market By W.R.Motu 6. Commodity exchanges By P.K.Salvi 7. Economics of Hedging By M.G.Paraskar 8. Organised MarketsBy Prin. N.D.Gami 9. Organised markets By Krishnakumar Ghia 10. RBI Currency and Financial Reports 11. Financial Markets By Garden and Natrajan 12. Financial Express – English and Gujarati 13. Economic Times – English and Gujarati 14. Vyapar 15. Yojna 16. Arth Sankalan
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	Evaluation of course conduct through following manner :

	<p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p>
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Course: RAN-1908060103020001: Financial Management Paper – 1

Course Code	RAN-1908060103020001					
Course Title	Financial Management Paper – 1					
Credit	4					
Teaching per Week	4 Hrs					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2018-19					
Purpose of Course	It will develop the analytical skill of the students, and make them aware about the Indian financial system and how it works.					
Course Objective	<ul style="list-style-type: none"> • To acquaint the students with the principles & practices of management so as to enable them to develop an integrated approach to Financial Management. • To develop analytical and decision-making aptitude of the students through case studies. 					
Course Outcomes	<p>CO1: To understand financial system of the country and international financial organizations which are necessary for the development of the country</p> <p>CO2: To get knowledge about different types of investment opportunities which help in gain more</p> <p>CO3 : It help to know different types of finance source to raise fund for company</p> <p>CO4: To understand importance, management and control over the Working capital</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					

	CO3					
	CO4					
Pre-requisite	It requires an investigative nature, an analytical approach to work and commercial and business awareness.					
Units	Course Contents					
Unit 1	NDIAN FINANCIAL SYSTEM					10%
	Finance function Financial Management and its objectives Indian financial system and its functions Some Aspects of financial Management Environment Regulatory framework , IMF, World Bank, ADB					
Unit 2	SWAPS					10%
	Meaning of swaps and its category, types of currency and interest swaps with example					
Unit 3	RISK MANAGEMENT					10%
	Introduction to Risk, Risk Management, Nature, development, Scope, Definition, Objectives ,Personal V/s Corporate Risk Management, Corporate Risk Objectives, Attitude and Philosophy, Risk Management Organisation and Role of Risk Manager, Risk Management Process					
Unit 4	FINANCIAL INTERMEDIARIES					10%
	Financial intermediaries in India:- (a) Reserve Bank of India (b) Commercial Banks (c) Term lending Institutions Non-bank financial intermediaries (a) Insurance Corporations (b) Unit Trust of India (c) Post offices (d) provident funds (e) Investment Companies (f) Hire purchase finance companies (g) Leasing finance companies (h) Housing finance companies (i) Venture capital funds (j) N.R.I. funds					
	Financial Market Instruments of Money Market:- (a) Call Money (b) Treasury Bills (c) Commercial Bills (d) Certificates of Deposits (e) Commercial paper					
	Stock Market					

	<p>Instruments of Capital Market:- (a) Gilt edged securities (b) Equity shares (c) Preference shares (d) Debenture (e) Public Deposits</p>	
Unit 5	<p>RAISING FINANCE 10% Methods of capital issues (a) Public issue (b) Right issue (c) Private issue (d) Book building (e) Bonus share (f) Term loan, Term loan procedure</p>	
Unit 6	<p>WORKING CAPITAL MANAGEMENT – I 10% Meaning-types-components of working capital Meaning of working capital management Cash management Meaning & objectives of cash management Factors Affecting cash Requirements The different Aspects of cash management (i) planning of cash flow-Case budget -Long term cash forecasting (ii) Reports for controls (iii) Managing cash flows (iv) Determining the optimum cash Balance (v) Options and strategies for investing surplus funds.</p>	
Unit 7	<p>WORKING CAPITAL MANAGEMENT-II 10% Management of Receivables Objectives of Maintaining Receivables, Costs of credit sales, Terms of payments, Credit policy variables or Ingredients (a) Credit standards, (b) Credit Period (c) Cash Discount (d) Collection Policy, Credit Evaluation, Credit Sanctioning Decision, Control on Receivables Techniques</p>	
Unit 8	<p>WORKING CAPITAL MANAGEMENT-III 10% Management of inventory, The need for maintaining inventory Objective of inventory management Techniques of inventory control (i) Economic Ordering Quantity (ii) Reordering point (iii) ABC Analysis</p>	
Unit 9	<p>CASE STUDY 20% 1 Calculative sums should not be asked.</p>	
Reference Books	1. Financial Management and Policy – Van Horne 4th Add.	

	<ol style="list-style-type: none"> 2. Financial Management – Macmillan 3. Financial Management – Khan and Jain 4th Add. 4. Money and Financial System – Sudhir Prakashan & Dr. D.D. Desai Uni – 2008 5. Financial Management – B.S. Shah Prakashan 6. Financial Analysis and Financial Management – R. P. Rustagi – 3rd Add. 7. Indian Financial System – Khan 4th Add. 8. Financial Management – Brigham – Ehrhardt – 11th Add. 9. Financial Management – Prasanna Chandra – 7th Add. 10. Financial Management – I.M. Pandey – 9th Add. 11. Corporate Dividend Policy – J.A. Bittain 12. Dividend Policy and Enterprise Valuation – J. E. Walter 13. Corporate Finance Theory and Practice – A. Damodaran 14. Introduction to Financial Management – L. D. Schall and C.W. Holey
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN-1908060103030001: Strategic Management – 1

Course Code	RAN-1908060103030001
Course Title	Strategic Management – 1
Credit	4
Teaching per Week	4 Hrs

Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)																														
Effective From	2018-19																														
Purpose of Course	It will make them aware about the various kind of strategies and help them with analytical skill in strategy formulation.																														
Course Objective	To acquaint the students with the knowledge of SWOT analysis To make them aware about the strategy formulation and different types of strategy.																														
Course Outcomes	<p>CO1: To provide understanding of strategic management of different functional departments of organization to make efficient and strong</p> <p>CO2: To aware the students about different techniques of business expansion , retrenchment, combination, reengineering, e-engineering, and make competitive advantage</p> <p>CO3 : Students can understand how to analyze organization's strength and weakness by SWOT analysis to survive against effect of adverse effect of external factor</p> <p>CO4 : To impart knowledge about different strategies to use it at different levels of organization to achieve core objective of the organization.</p>																														
Mapping between COs with PSOs	<table border="1"> <thead> <tr> <th></th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO2</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO3</td> <td></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td></td> <td></td> </tr> <tr> <td>CO4</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> </tbody> </table>		PSO1	PSO2	PSO3	PSO4	PSO5	CO1						CO2						CO3						CO4					
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CO1																															
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CO3																															
CO4																															
Pre-requisite	This course requires communication skill, critical thinking and problem solving ability.																														
Units	Course Contents																														
Unit 1	<p>Strategy and Strategic Management: 25%</p> <p>i. Definition and Characteristics of Strategy</p> <p>ii. Definition, Characteristics and Process of Strategic Management</p> <p>iii. Levels of strategy (functional level, SBU level, corporate level, global level) and examples of strategies of companies</p>																														
Unit 2	<p>Environmental Analysis and SWOT Analysis 25%</p> <p>i. Concept of environmental analysis</p>																														

Unit 3	ii. Organisational Appraisal (meaning and process) iii. Components of environmental analysis iv. SWOT Analysis Level and Type of Strategy 25% Level of strategy(functional level, SBU level, corporate level, global level) and example of strategies of company Types of strategies(stability, expansion, retrenchment, combination, reengineering, e-engineering) 25%
Unit 4	Functional Strategies 25% i. Meaning of Functional Strategies ii. Contents of Financial (Sources of Funds, Usage of Funds & Management of earnings), Marketing (4 Ps), Operating (make or buy, inventory level, quality control, cost cutting) and Personnel Strategies (Recruitment, Development, Appraisal/Promotion, Motivation, Retirement)
Reference Books	1. Strategic marketing—making decisions for strategic advantage by Musadiq. A. Sahaf. Prentice hall India 2. Strategic management and marketing by Narendra singh. Himalaya publishing house 3. Strategic management – L.M. Prasad-Sultanchand 4. Strategic Management – Azhar Kazmi-Tata Mc GrawHill 5. Business Policy and Strategic Management – Subba Rao-Himalaya publications
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	Evaluation of course conduct through following manner : ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks

Course: RAN-1908060203040001: Financial & Management Accounting Paper – 7

Course Code	RAN-1908060203040001
Course Title	Financial & Management Accounting paper – 7
Credit	4

Teaching per Week	4 Hrs																														
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)																														
Effective From	2019-20																														
Purpose of Course	To help for cost control and taking right decision for investment in alternative proposal.																														
Course Objective	<ul style="list-style-type: none"> • To acquaint the students with long term investment decisions. • To give idea about cost-volume –profitability analysis. • To make students aware of the basic concept of financial Security Market. 																														
Course Outcomes	<p>CO1: To impart knowledge about right decision making to investment in long term proposal by capital budgeting techniques.</p> <p>CO2: To make students aware about the principles underlying the cost-volume –profitability analysis to control the cost.</p> <p>CO3 : Students get understand about different types of investment option and intermediaries</p> <p>CO4: To impart knowledge with the students about time value of money to get present value of money and understand it's important in investment decision</p>																														
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CO3																															
CO4																															
Pre-requisite	The basic knowledge about importance of investments, general knowledge necessary to record accounting transactions.																														
Units	Course Contents																														
Unit 1	<p>Cost-Volume - Profit Analysis and break - even Analysis : (Practical) 30% Objectives, assumptions and limitations of CVP analysis - Types of break - even analysis -Assumptions and limitations of break - even charts -Profit volume charts - Break - even analysis with one key factor.</p>																														
Unit 2	<p>Capital budgeting : (Practical) 35% Concept - Objectives - Importance of capital budgeting - Kinds of capital investment proposals - Factors affecting capital investment decisions - Appraisal methods - Capital budgeting under risk and Uncertainty-Sensitivity analysis, Capital</p>																														

<p>Unit 3</p> <p>Unit 4</p>	<p>budgeting techniques: Payback Period, Discounted Payback Period, Net Present Value Accounting Rate of Return. Internal Rate of Return, Profitability Index.</p> <p>Time Value of Money : (Theory) 15% Definition, Concepts, Application, Present Value, Future Value, Time Value of Money Example</p> <p>Indian Security Market : (Theory) 20% Structure of Security Market, Investment Instruments of Money Market and Capital Market, Operations of Indian Stock Market, Market intermediaries, Market Indices and Return, Recent Development in the Indian Stock Market.</p>
<p>Reference Books</p>	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi. 5. Strategic Cost mgt- Prof jawaharlal-Himalaya Pub. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons. 7. Inflation Accounting - Gupta; Sultan Chand & Sons. 8. Practical Financial Analysis - Foulke R. A. 9. Techniques of Financial Analysis - Erich A. Illefert. 10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi. 11. Advanced Accounting - Tulsian; Tata. McGraw Hill. 12. Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra. 13. Cost Accounting - N. K. Agrawal; Global Business Press. 14. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.

	<p>15. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.</p> <p>16. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi</p> <p>17. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai.</p> <p>18. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.</p>
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks</p>

Course: RAN-1908060203050002 : Financial & Management Accounting Paper – 8

Course Code	RAN-1908060203050002
Course Title	Financial & Management Accounting paper – 8
Credit	4
Teaching per Week	4 Hrs
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2019-20
Purpose of Course	To make the students aware about changing international financial policies related to trade and commerce.
Course Objective	<ul style="list-style-type: none"> • The objective of this course is to expose students to advance accounting such as maintenance of Banking Company Accounts; and help in application of financial management • To give Idea about buy back of share , Right issue and ESOP
Course Outcomes	<p>CO1: To explain the students with in-depth knowledge of Assets Pricing/Measurement Policy.</p> <p>CO2: To familiarize with basic concepts of Buy-Back of shares, Right Issue and ESOP</p>

	<p>CO3: students can understand importance and management of working capital and can control the cost of working capital</p> <p>CO4: Basic understanding of international financial management and international payment modes.</p>																														
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CO3																															
CO4																															
Pre-requisite	The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations.																														
Units	Course Contents																														
Unit 1	<p>Working Capital Management : (Practical) 35% Introduction to working capital management. Computation of working capital requirement (for each component), Working Capital Estimation Statement. Computation of operating cycle.</p>																														
Unit 2	<p>Buy-Back of shares, Right Issue : (Practical) : 35% ESOP(Employee Stock Option Plan)</p>																														
Unit 3	<p>Assets Pricing/Measurement Policy : (Theory) 15% Accounting Standard 10 Fixed Assets Accounting Standards 13 Investments</p>																														
Unit 4	<p>International Financial Management : (Theory) 15% Reasons for investing abroad - Basic problem in International Financial Management - Foreign Currency Management - Financing Multinational Organization - Mode of Payment in International Trade.</p>																														
Reference Books	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Management Accounting & Advance Management Accounting - Ravi M. Kishore; Taxmann Allide Service (P) Ltd., New Delhi. 3. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai. 4. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai. 5. Advance Accounting - R. L. Gupta & M. Radhaswamy; Sultan Chand & Co., New Delhi. 6. Export Management - T. A. S. Balagopal; Himalaya Publishing House, Mumbai. 																														

	<p>7. Export - Do it Yourself - M. I. Mahajan; Snow White Publications Pvt. Ltd., Mumbai.</p> <p>8. How to Import - V. K. Puri; Nabhi Publication; New Delhi.</p> <p>9. Introduction to Database System - Date C. J.; Addison Wesley Massachuselts.</p> <p>10. The Compact Guide to Microsoft Office - Mansfield, Ron; BPB Publication Delhi.</p> <p>11. Principles of Database System - Ullman J. O.; Galgotia Publication, New Delhi.</p> <p>12. Multinational Financial Management - Alan C. Shapiro, Prentice - Hall of India, New Delhi.</p> <p>13. International Financial Management - P. G. Apte; Tata MC Graw, Hill Publishing Company Ltd., New Delhi.</p>
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p>

Course: RAN-1908060103060006: Financial & Management Accounting Paper – 9

Course Code	RAN-1908060103060006
Course Title	Financial & Management Accounting Paper – 9
Credit	4
Teaching per Week	4 Hrs
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2019-20
Purpose of Course	Through this paper, production efficiency of a company can be increased to deliver maximum value for the least possible cost.
Course Objective	• To give the idea about how to find out the cost of Product for processing unit and how to calculate inter Process profit.

	<ul style="list-style-type: none"> • To clear the concept of value chain analysis and to understand Value-Added and Non-Value added activities with suitable examples. • To Understand the meaning, Importance and to learn the difference between Traditional and Activity-based Costing(ABC) And Activity based Management(ABM) • To give the clear concept about Valuation of Bonds, Equity and options as well as to understand the forms of market. 																														
Course Outcomes	<p>CO1: To Understand the meaning, Importance and to learn the difference between Traditional and Activity-based Costing (ABC) And Activity based Management (ABM)</p> <p>CO2: To give the clear concept about Valuation of Bonds, Equity and options as well as to understand the forms of market.</p> <p>CO3: To impart knowledge to calculate cost at different level of manufacturing process</p> <p>CO4: To Understand value-chain analysis is to increase production efficiency so that a company can deliver maximum value for the least possible cost.</p>																														
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CO1																															
CO2																															
CO3																															
CO4																															
Pre-requisite	The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations.																														
Units	Course Contents																														
Unit 1	<p>I. Process Costing : (Practical) 40% Inter process profit</p> <p>II. Process Costing Equivalent Production Analysis</p>																														
Unit 2	<p>Value Chain Analysis : (Theory) 15% Concept of Value Chain Analysis, Value chain linkages, Internal linkages, External linkages, Value- Added and Non-value added activities, Value-added and Value chain, Steps in value chain analysis, Importance of Value chain analysis.</p>																														
Unit 3	<p>Activity-Based Costing (ABC) and Activity Based Management (ABM) : (Practical) 25% Traditional costing system, Activity based costing, Cost hierarchy in ABC, Comparison between traditional and ABC costing, Advantage of ABC, Criteria for successful implementation of ABC system, Situation under which ABC can be applied, Activity Based Management(ABM), Functional Based Management and ABM, Areas in which ABM can be used, Relationship between ABM and ABC, Uses of ABM, Implementing ABM, Essentials for the success of ABM.and ABM , Operational and Strategic ABM, Techniques of ABM,</p>																														
Unit 4	<p>Valuation of Securities (Theory) 20%</p>																														

	Bonds, Equity and options, random walk and efficient market theory, Forms of Market Efficiency: Weak, Semi-Strong, Strong Technical Analysis: Dow Theory, Elliot Wave theory.
Reference Books	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi. 5. Strategic Cost mgt- Prof jawaharlal-Himalaya Pub. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons. 7. Inflation Accounting - Gupta; Sultan Chand & Sons. 8. Practical Financial Analysis - Foulke R. A. 9. Techniques of Financial Analysis - Erich A. Illefert. 10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi. 11. Direct Taxes - V. K. Singhanian; Taxamann Publication. 12. Students guide to Income - Tax - V. K. Singhanian. 13. Accounting Standards - Indian & International - N. Das Gupta; Sultan Chand & Sons. 14. Direct Taxes - Sukumar Bhattacharya; Books Syndicate Pvt. Ltd., Kolkota. 15. Advanced Accounting - Tulsian; Tata. McGraw Hill. 16. Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra. 17. Accounting Theory - L. S. Porwal; Tata McGraw. 18. Wheldon's Acost Accounting - L. W. J. Owler & J. L. Brown; Pitman Publishing Ltd., London. 19. Cost Accounting - N. K. Agrawal; Global Business Press.

	<p>20. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.</p> <p>21. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.</p> <p>22. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.</p> <p>23. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai.</p> <p>24. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.</p>
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN-2008060104010001: Organised Market Paper - 2

Course Code	RAN-2008060104010001
Course Title	Organised Market Paper – 2
Credit	4
Teaching per Week	4 Hrs
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2017-18
Purpose of Course	To train the students about the working of various commodity exchanges and money market.
Course Objective	To make them aware about market functionaries and intermediaries of foreign exchange market and international trade.
Course Outcomes	At the end of the course student will get to know CO1:About commodity exchanges and market functionaries

	<p>CO2: Demand and supply situation in a well develop money and capital market About foreign exchange market and how to trade in international market</p> <p>CO3: Different types of world organisation related with trade management at global level</p> <p>CO4: Various types of investment instrument in money market, capital market</p>																														
Mapping between COs with PSOs	<table border="1"> <thead> <tr> <th></th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td></td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td style="background-color: #cccccc;"></td> </tr> <tr> <td>CO2</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO3</td> <td></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO4</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td></td> <td style="background-color: #cccccc;"></td> </tr> </tbody> </table>		PSO1	PSO2	PSO3	PSO4	PSO5	CO1						CO2						CO3						CO4					
	PSO1	PSO2	PSO3	PSO4	PSO5																										
CO1																															
CO2																															
CO3																															
CO4																															
Pre-requisite	It requires basic knowledge and interest of stock market.																														
Units Unit 1 Unit 2 Unit 3 Unit 4	<p style="text-align: center;">Course Contents</p> <p>Management of Commodity Exchange 25% Meaning, Objectives, Management of Commodity exchanges, characteristics of the commodities traded in the organized commodity exchanges, methods of trading & settlement, recent development in commodity markets in India, Multi commodity exchanges of India (MCX)</p> <p>Market Functionaries 25% Brokers and jobbers, separators – bulls & Bears, Types of forward contracts & transferable delivery contracts, hedging contracts and speculation contract, Advantage & limitations of hedging and insurance, Meaning, Characteristics and types of speculation, speculators Speculative transaction - Option trading , malpractices such as cornering, arbitrage, rigging, short sales and its regulations, advantages and disadvantages of speculation.</p> <p>Money Markets 25% Meaning, Definition, Source of Demand and supply, Characteristics of well-developed money market, Indian Money Market, Credit Instrument, Organized and unorganized sector, Defects, importance of Money Market, Capital Market and Money Market</p> <p>Foreign Exchange Markets and International trade development organization 25% Definition,-Foreign Exchange Markets , source of Demand and Supply of Foreign Exchange, Foreign Exchange rate, Exchange rate policies for India, Factors Affecting Foreign Exchange rate , types of Foreign Exchange Transaction, MCX stock exchange(MCX-SX), International trade development</p>																														

	organization: (A) W.T.O. (B) N.A.S.D.A.Q. (C) European Union (D) New York stock exchange
Reference Book	<ol style="list-style-type: none"> 1. Working of stock exchange in India By H.R.Machiraju 2. Stock markets in India By D.R.Veena 3. Stock exchange and investments By Raghunathan 4. The Indian financial system By Vasant Desai 5. Regulation of Forward Market By W.R.Motu 6. Commodity exchanges By P.K.Salvi 7. Economics of Hedging By M.G.Paraskar 8. Organised MarketsBy Prin. N.D.Gami 9. Organised markets By Krishnakumar Ghia 10. RBI Currency and Financial Reports 11. Financial Markets By Garden and Natrajan 12. Financial Express – English and Gujarati 13. Economic Times – English and Gujarati 14. Vyapar 15. Yojna 16. Arth Sankalan
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks <ul style="list-style-type: none"> Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks <ul style="list-style-type: none"> Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN-2008060104020001: Financial Management Paper - 2

Course Code	RAN-2008060104020001
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Course Title	Financial Management Paper – 2					
Credit	4					
Teaching per Week	4 Hrs					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2018-19					
Purpose of Course	To develop analytical and decision making aptitude related to mechanics of leasing and hire purchase financing.					
Course Objective	<ul style="list-style-type: none"> To acquaint the students with the principles & practices of management so as to enable them to develop an integrated approach to Financial Management. To develop analytical and decision-making skills of the students through case studies. 					
Course Outcomes	<p>CO1: Students will get idea about how to expand business, can make strategic decision to face competition in business world</p> <p>CO2: To impart knowledge regarding how to reduced cost of fixed assets by leasing</p> <p>CO3: To make them understand different types of intangible assets, it's recognition, importance and by which increasing competitive strength of the business</p> <p>CO4: To get idea about how to survive in different economic situation</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					
	CO3					
	CO4					
Pre-requisite	It requires flair for knowledge, desire to understand given situation etc.					
Units Unit 1	<p style="text-align: center;">Course Contents</p> <p>CORPORATE RESTRUCTURING-I 10%</p> <p>Forms of corporate Restructuring</p> <p>(A) Devices of acquisitions or expansion</p> <p>(i) Merger - Types, Reasons, Cost and Benefits of Merger</p> <p>(ii) Purchase of a division / Unit</p> <p>(iii) Takeover – Types, Regulation of Takeover, Guidelines of SEBI</p> <p>(iv) Advantages and Disadvantages of merger, Absorption, Purchasing and Takeover.</p> <p>(v) Defensive Measures Against Hostile Takeover</p>					

Unit 2	<p>CORPORATE RESTRUCTURING-II 10%</p> <p>(A) Forms of sell offs – Divestitures, Spin offs, Split ups (B) Changes in Ownership and control - Going public, Privatization, Leveraged Buy outs, Buyback of shares, Joint ventures</p>
Unit 3	<p>LEASE FINANCE 10%</p> <p>Lease financing – Meaning, Characteristics, Types, Advantages & Disadvantages, Difference between financial lease & operating lease, Mechanics of Leasing, Lease buy decision an evaluation, Hire purchase finance</p>
Unit 4	<p>ANALYSIS OF FINANCIAL PERFORMANCE 10%</p> <p>Objectives of financial Analysis and interpretation, Methods of Analysing Financial statements</p> <p>(i) Ratio Analysis (ii) Comparative Analysis (iii) Do point Analysis</p> <p>Leverage Types of Leverage (A) Operating Leverage -Meaning, Definition, Sensitivity of operating profit, Utilities of operating leverage (B) Financial Leverage -Meaning, Effects, Financial Break Even Point, Degree of changer in EBIT on DFL - Utilities of financial leverage, Advantages and limitations - Essential conciliations for financial leverage (C) Combined leverage or Total leverage - Degree of combined leverage, Sensitivity of EPS to changes in sales volume, Utilities of Combined leverage</p>
Unit 5	<p>INTANGIBLE INTENSIVE COMPANIES 10%</p> <p>Characterisation or features of Intangible Assets or Intangible – Intensive Firms. Implications for Financial Management Types of Intangible Assets and Approaches to valuation The Economic Approach to Valuation Infosys Technologies : An exemplar Intangible Intensive Company</p>
Unit 6	<p>INTERNATIONAL FINANCILA MANAGEMENT 10%</p> <p>Basic problem in international financial management, Role of FPI In India Domestic V/S international financial management</p>

Unit 7	<p>INFLATION, RECESSION AND FINANCIAL MANAGEMENT 10%</p> <p>(A) Inflation - Meaning, Definition, Effects on financial management and its Remedies</p> <p>(B) Recession - Meaning, Definition, Effects on financial management and its Remedies</p>
Unit 8	<p>HYBRID FINANCING & CORPORATE GOVERNANCE 10%</p> <p>(A) Hybrid financing (General Concept)</p> <p>- Basic, Sources of financing :-</p> <p>(a) Preference Capital</p> <p>(b) Features of warrants and convertible debentures</p> <p>(c) Valuations of warrants</p> <p>(d) Valuation of compulsorily convertible debentures</p> <p>(e) Valuation of optionally convertible debentures</p> <p>(f) Motives for issuing warrants convertible debentures</p> <p>(g) Innovative hybrids.</p> <p>(B) Corporate Governance (General Concept)</p> <p>- Basic, Organization of corporate governance :-</p> <p>(a) Divergence of interest</p> <p>(b) Devices for containing agency costs</p> <p>(c) Corporate governance in industrially developed world</p> <p>(d) Corporate governance in India</p> <p>(e) Reforming Corporate governance</p> <p>(f) Legal provisions and SEBI code</p> <p>(g) Executive Compensation</p> <p>(h) Employee Stock option scheme</p>
Reference Books	<ol style="list-style-type: none"> 1. Financial Management and Policy – Van Horne 4th Add. 2. Financial Management – Macmillan 3. Financial Management – Khan and Jain 4th Add. 4. Money and Financial System – Sudhir Prakashan & Dr. D.D. Desai Uni – 2008 5. Financial Management – B.S. Shah Prakashan 6. Financial Analysis and Financial Management – R. P. Rustagi – 3rd Add. 7. Indian Financial System – Khan 4th Add. 8. Financial Management – Brigham – Ehrhardt – 11th Add. 9. Financial Management – Prasanna Chandra – 7th Add.

	<p>10. Financial Management – I.M. Pandey – 9th Add.</p> <p>11. Corporate Dividend Policy – J.A. Bittain</p> <p>12. Dividend Policy and Enterprise Valuation – J. E. Walter</p> <p>13. Corporate Finance Theory and Practice – A. Damodaran</p> <p>14. Introduction to Financial Management – L. D. Schall and C.W. Holey</p>
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks <ul style="list-style-type: none"> Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks <ul style="list-style-type: none"> ➤ University examination : 50 Marks <ul style="list-style-type: none"> Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN-2008060104030001 : Strategic Management - 2

Course Code	RAN-2008060104030001
Course Title	Strategic Management – 2
Credit	4
Teaching per Week	4 Hrs
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)
Effective From	2018-19
Purpose of Course	This paper will help the students to strategically evaluate the form on the basis of distinguished strategic evaluation technique.
Course Objective	To familiarise the students with the modes of entry in the global market, EPC and Trunkey contracts.
Course Outcomes	<p>CO1: Facilitate students to acquire sound knowledge of corporate capabilities and strategy formulation.</p> <p>CO2 : To acquaint the students regarding techniques of strategic evaluation and control</p> <p>CO3:To make the students aware about the global issues in strategic management</p>

	CO4: To give strategic idea about how to expand business in international market																														
Mapping between COs with PSOs	<table border="1"> <thead> <tr> <th></th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO2</td> <td></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO3</td> <td></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO4</td> <td></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> </tbody> </table>		PSO1	PSO2	PSO3	PSO4	PSO5	CO1						CO2						CO3						CO4					
		PSO1	PSO2	PSO3	PSO4	PSO5																									
	CO1																														
	CO2																														
	CO3																														
CO4																															
Pre-requisite	This course requires communication skill, critical thinking and problem solving ability, management and leadership.																														
Units	Corporate capabilities and Strategy Formulation 25%																														
Unit 1	Corporate capabilities, Establishing and sustaining Competitive Advantage Value Chain Analysis, Meaning of strategy formulation Process of strategy formulation																														
Unit 2	Strategy Implementation 25% i. Aspects of strategy implementation; concept, approaches and bases of resources allocation ii. Process and problems of strategy implementation																														
Unit 3	Strategy Evaluation 25% i. Concept of strategy evaluation ii. Strategic and Operational control (meaning and difference) iii. Techniques of Strategic {(Strategic Momentum Control – responsibility control centres, key success factors, common strategic approach) and (Strategic Leap Control – issue management, strategic field analysis, systems modelling, scenario)} and Operational evaluation and control {(Internal Analysis – value chain analysis, quantitative analysis, qualitative analysis), (Comparative Analysis – industrial standards, benchmark) and (Overall Analysis – Balanced Score Card, Key factor analysis)}																														
Unit 4	Global Issues in Strategic Management 25% i. Modes of entry in global market (licensing, franchising, FDI, joint ventures, EPC and Trunkey Contracts) ii. Concerns related to global issues in strategic management																														
Reference Books	<ol style="list-style-type: none"> 1. Strategic marketing—making decisions for strategic advantage by Musadiq. A. Sahaf. Prentice hall India 2. Strategic management and marketing by Narendra singh. Himalaya publishing house 3. Strategic management – L.M. Prasad-Sultanchand 4. Strategic Management – Azhar Kazmi-Tata Mc GrawHill 5. Business Policy and Strategic Management – Subba Rao-Himalaya publications 																														

Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN-2008060104040001 : Financial & Management Accounting Paper – 10

Course Code	RAN-2008060104040001					
Course Title	Financial & Management Accounting paper – 10					
Credit	4					
Teaching per Week	4 Hrs					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2019-20					
Purpose of Course	To acquaint the students about the role of costs in pricing, strategies of product pricing and accountant's role in product pricing					
Course Objective	<ul style="list-style-type: none"> • To acquaint the students, how to take the decisions on the basis of marginal and differential costing. • To clear the concept of cost of capital and calculations about it, • To give the idea about product pricing method. • To give the basic concept about Mechanics of Investing 					
Course Outcomes	<p>CO1: To provide the conceptual understanding of framework of cost of capital and calculations about it.</p> <p>CO2: To give the idea about product pricing method.</p> <p>CO3: To give idea about the basics of Mechanics of Investment</p> <p>CO4: To impart knowledge of cost control by marginal costing and Absorption costing</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					
	CO3					
	CO4					

Pre-requisite	It requires knowledge of capital market and investments.
Units	Course Contents
Unit 1	Differential Costing : (Practical) 25% Meaning - Features and implications of differential costing - Marginal vs. differential costing - Applications of differential costing, Marginal Costing vs. Absorption costing.
Unit 2	Cost of Capital : (Practical) 35% Concept - Computations of cost of equity capital (including new equity issue) - Cost of preference capital - Cost of debt - Cost of retained earnings - Weighted average cost of capital.
Unit 3	Product Pricing: (Practical 10% and Theory 10%) 20% Pricing policy - Aims and objectives of pricing - decision process - Role of Costs in pricing - pricing methods (Method of cost plus pricing, marginal cost pricing, added value method of pricing, opportunity cost pricing, Target Return pricing - Administered pricing), Strategies of product pricing (Pricing strategies for new products and Pricing of established products), Pricing during inflation and recession, Non financial factors in pricing - Limiting factors in product pricing - Management Accountant's role in product pricing.
Unit 4	Mechanics of Investment: 20% Investment Return and Risk, Risk diversifications, Systematic and unsystematic risk, Cost of Investing Securities. Specific factors affecting the value of particular company's shares - Timing of investment decisions.
Reference Books	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi. 5. Strategic Cost mgt- Prof jawaharlal-Himalaya Pub. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons. 7. Inflation Accounting - Gupta; Sultan Chand & Sons. 8. Practical Financial Analysis - Foulke R. A.

	<p>9. Techniques of Financial Analysis - Erich A. Illefert.</p> <p>10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.</p> <p>11. Advanced Accounting - Tulsian; Tata. McGraw Hill.</p> <p>12. Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra.</p> <p>13. Cost Accounting - N. K. Agrawal; Global Business Press.</p> <p>14. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.</p> <p>15. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.</p> <p>16. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi</p> <p>17. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai.</p> <p>18. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.</p>
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks</p>

Course: RAN-2008060104050001: Financial & Management Accounting Paper - 11

Course Code	RAN-2008060104050001
Course Title	Financial & Management Accounting paper – 11
Credit	4
Teaching per Week	4 Hrs
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)

Effective From	2019-20					
Purpose of Course	To make the students aware about non-performing assets and its effects on the working of the bank.					
Course Objective	<ul style="list-style-type: none"> The objective of this course is to expose students to advance accounting such as maintenance of Banking Company Accounts; and help in application of financial management. 					
Course Outcomes	<p>CO1: To impart knowledge about the scope, importance and functions of Export Procedures & Documentation</p> <p>CO2: To impart knowledge about the scope, importance and functions of Import Procedures & Documentation</p> <p>CO3: To inculcate the competency to the students to solve problems relating Special areas in Lease Evaluation, Accounting treatment for leases as per Accounting Standard 19</p> <p>CO4 : To impart knowledge about treatment of banking company</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					
	CO3					
	CO4					
Pre-requisite	The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations.					
Units	Course Contents					
Units 1	Final Accounts of Banking Companies-1 : (Theory)					10%
	Non-Performing Assets - Its effect on working of the bank - Remedies to reduce Non - Performing Assets (NPA)					
Units 2	Final Accounts of Banking Companies-2 : (Practical)					40%
	Final Accounts of Banking Companies Including final accounts of Co-operative Bank (As per Gujarat Cooperative Act and RBI Regulations)					
Units 3	Leases Accounting : (Practical)					30%
	Concept of leasing - Advantages of leasing - Disadvantages of leasing, Types of Leasing - Lease Evaluation, Accounting treatment for leases as per Accounting Standard 19 - Leasing in India. Decision making on the basis of either to Buy, Lease or Hire Purchase					

Units 4	<p>Export Procedures & Documentation: (Theory) 10% Offer and receipts of confirmed orders - Producing the goods - Shipment - Banking Procedures - negotiation - Aligned Documentation System (ADS) - Export incentives.</p> <p>Import Procedures & Documentation : (Theory) 10% Categories of Importers - Special Schemes for Imports - When & how to Obtain import license</p>
Reference Books	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Management Accounting & Advance Management Accounting - Ravi M. Kishore; Taxmann Allide Service (P) Ltd., New Delhi. 3. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publishication Hose, Mumbai. 4. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai. 5. Advance Accounting - R. L. Gupta & M. Radhaswamy; Sultan Chand & Co., New Delhi. 6. Export Management - T. A. S. Balagopal; Himalaya Publishing House, Mumbai. 7. Export - Do it Yourself - M. I. Mahajan; Snow White Publications Pvt. Ltd., Mumbai. 8. How to Import - V. K. Puri; Nabhi Publication; New Delhi. 9. Introduction to Database System - Date C. J.; Addison Wesley Massachuselts. 10. The Compact Guide to Microsoft Office - Mansfield, Ron; BPB Publication Delhi. 11. Principles of Database System - Ullman J. O.; Galgotia Publication, New Delhi. 12. Multinational Financial Management - Alan C. Shapiro, Prentice - Hall of India, New Delhi.

	13. International Financial Management - P. G. Apte; Tata MC Graw, Hill Publishing Company Ltd., New Delhi.
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 4 Marks Attendance : 5 Marks <p>Internal Examination: MCQ test : 4 Marks Descriptive Test : 7 Marks</p> <ul style="list-style-type: none"> ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p>

Course: RAN-2008060104060001: Financial & Management Accounting paper – 12

Course Code	RAN-2008060104060001					
Course Title	Financial & Management Accounting paper – 12					
Credit	4					
Teaching per Week	4 Hrs					
Minimum weeks per Semester	15 (including classroom teaching, examination- internal and University , Assignments and it's presentation)					
Effective From	2019-20					
Purpose of Course	To provide students with general understanding of parity conditions and currency, interpretation and investigation of variances and cost benefit analysis.					
Course Objective	<ul style="list-style-type: none"> • To Calculate Different Types of Variances. • To learn Accounting for Underwriting & Brokerage & divisional profit performance management techniques • To learn Exchange-rate theories. 					
Course Outcomes	<p>CO1: To inculcate the competency among the students to solve problems related to Calculations of Different Types of Variances.</p> <p>CO2: To make students aware of the principles underlying the Accounting for Underwriting & Brokerage & divisional profit performance management techniques</p> <p>CO3: To provide understanding of Exchange-rate theories.</p> <p>CO4 : To Impart knowledge about cost reduction and cost control by standard costing</p>					
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5
	CO1					
	CO2					

	CO3					
	CO4					
Pre-requisite	The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations.					
Units	Course Contents					
Unit 1	Standard Costing : (Practical)					40%
	Material, Labour, Overhead and Sales Variances. Planning and operational variances. Interpretation of variances, Investigation of Variances.					
Unit 2	Accounting for Underwriting & Brokerage : (Practical) 15% (Elementary Problems only).					
Unit 3	Divisional Profit Performance Measurement:(Practical) 15% Meaning - Arguments in favour of and against decentralized profit centres - Cost benefit analysis for decentralization - Methods of measuring divisional performance.					
Unit 4	Inter Divisional Transfer Pricing : (Theory)					10%
	Concept - Transfer pricing methods (Pricing at cost, standard cost plus lumpsum, market price, prorating for overall contribution, Dual pricing, negotiated prices) Guiding principles in fixing transfer prices - Benefits of transfer pricing policy - International transfer pricing.					
Unit 5	Parity condition and Currency : (Theory)					20%
Reference Books	<ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi. 5. Strategic Cost mgt- Prof jawaharlal-Himalaya Pub. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons. 7. Inflation Accounting - Gupta; Sultan Chand & Sons. 8. Practical Financial Analysis - Foulke R. A. 9. Techniques of Financial Analysis - Erich A. Illefert. 					

	<p>10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.</p> <p>11. Direct Taxes - V. K. Singhanian; Taxamann Publication.</p> <p>12. Students guide to Income - Tax - V. K. Singhanian.</p> <p>13. Accounting Standards - Indian & International - N. Das Gupta; Sultan Chand & Sons.</p> <p>14. Direct Taxes - Sukumar Bhattacharya; Books Syndicate Pvt. Ltd., Kolkata.</p> <p>15. Advanced Accounting - Tulsian; Tata. McGraw Hill.</p> <p>16. Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra.</p> <p>17. Accounting Theory - L. S. Porwal; Tata McGraw.</p> <p>18. Wheldon's Acost Accounting - L. W. J. Owler & J. L. Brown; Pitman Publishing Ltd., London.</p> <p>19. Cost Accounting - N. K. Agrawal; Global Business Press.</p> <p>20. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.</p> <p>21. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.</p> <p>22. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.</p> <p>23. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai.</p> <p>24. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.</p>
Teaching Methodology	Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation
Evaluation Method	<p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks</p> <p>Assignment/ viva voice : 4 Marks</p> <p>Attendance : 5 Marks</p> <p>Internal Examination: MCQ test : 4 Marks</p>

	<p>Descriptive Test : 7 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p>
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University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.
વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી
યુનિવર્સિટી કેમ્પસ, ઉધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.
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-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન અનુસ્નાતક કોલેજોનાં આચાર્યશ્રીઓને તથા ડિપાર્ટમેન્ટનાં વડાશ્રીને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૦-૨૧ થી અમલમાં આવનાર એમ.કોમ. સેમે.-૨ અને એમ.કોમ. (એક્ઝટર્નલ)નાં નાણાંકીય અને હિસાબી પદ્ધતિ-૧ ના (પેપર નં.૨૦૪) અભ્યાસક્રમમાં જુના અભ્યાસક્રમ મુજબ Sr. No.-2 Ratio Analysis (Bank Financial Statement) અને Sr. No.-3 (Economic Analysis) નું યોગ્ય સાહિત્ય ઉપલબ્ધ ન હોવાથી તે ચેપ્ટરની જગ્યાએ નવા ચેપ્ટર Sr. No.-2 Accounts for Non-Trading Organisations અને Sr. No.-3 Return on Capital Employed, તથા એમ.કોમ.(પાર્ટ-૧) એક્ઝટર્નલમાં પેપર-૧ ના અભ્યાસક્રમમાં Sr. No.-6 Ratio Analysis (of Banks Financial Statements) અને Sr.No.-7 Economic Analysis & Industry Analysis ની જગ્યાએ બે નવા ચેપ્ટર Sr. No.-6 Accounts for Non-Trading Organisations તથા Sr. No.7 Return on Capital Employed ઉમેરવા બોર્ડનાં ચેરમેનશ્રીએ બોર્ડવતી મંજૂર કરી વાણિજ્ય વિદ્યાશાખાને ભલામણ કરેલ જે ભલામણ વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રી વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ મંજૂર કરેલ છે, જેને એકેડેમિક કાઉન્સિલવતી માનનીય કુલપતિશ્રી દ્વારા મંજૂર કરેલ છે. તેની જાણ સંબંધકર્તા શિક્ષકો અને વિદ્યાર્થીઓને કરવી, તદ્ઉપરાંત તેનો અમલ કરવો.

(બિડાણ: ઉપર મુજબ)

ક્રમાંક : એકે./પરિપત્ર/૨૦૧૬/૨૦૨૧
તા. ૦૮-૦૨-૨૦૨૧


ઈ.ચા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન અનુસ્નાતક કોલેજોનાં આચાર્યશ્રીઓ.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારું.



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-: Circular :-

The following is the translation summary of the minutes related to the resolutions made by the board of studies of Account including Costing, Faculty of Commerce and Academic Council. The resolution pertains to the approval of following changes in M.Com Sem-2, in the subject of **Financial and Management Accounting Paper-4 and M.Com Part-1(External - Paper no.204)**, due to non-availability of subject related contents.

It was recommended and resolved in the meeting that the sub-committee which has incorporated the necessary changes in M.Com Sem-2 and M.Com Part 1(external) syllabus for the A.Y. 2020-21 be accepted and recommended the same to the Faculty of Commerce. Changes are as follows.

Sr.no.2 (M.com sem-2) and Sr.no.6 (M.com part- 1 external) **Ratio Analysis (Bank Financial Statement) replaced by Accounts for Non-Trading Organization.**

Sr.no.3 (M.com sem-2) and sr.no.7 (M.com part- 1 external) **Economic Analysis and Industry analysis replaced by Return on Capital Employed**

(Encl: As above)

I/C. Registrar

No: AC/Circular/2016/2021

Date: 08-02-2021

To,

- 1) The Principals of Affiliated Colleges conducting PG Programme and Head of PG Department
- 2) Dean, Faculty of Commerce
- 3) Controller of Examination ,VNSGU

Note: Discrepancies if any, in English translation circular in Gujarati will be treated as final

CO-ORDINATOR

DEPARTMENT OF COMMERCE

VEER NARMAD SOUTH GUJARAT UNIVERSITY,
UDHNA-MAGDALLA ROAD, SURAT-395007

I/C Registrar

Veer Narmad South Gujarat University
SURAT